Tariff Offer

J A P A N

Vol. I

1. Tariff Offer

- Letter of 18 January 1978 forwarding global offer (TAR-NTM-AGR)
- Global offer of January 1978 in the field of tariff for industrial products.
- Letter dated 22 February 1978 concerning the distribution of global offer.
- Additional and improved tariff offers dated 14 July 1978.
- Letter of 8 November 1978 forwarding recomposed offer for industrial products.
- Letter dated 2 March 1979 regarding adjustments to be made to tariff offer.
- First Draft Tariff Offer dated 12 April 1979

Vol. II

- Revised Draft Offer dated 1 June 1979 (+ Cover Note)
- Corrigenda to June 1979 Offer
- Final Tariff Offer dated 11 July 1979
- Corrigenda to July 1979 Offer
- Statement of the Government of Japan concerning the staging of tariff reductions (Spec(79)6)

2. Tariff Request

- Letter of 28 February 1978 forwarding Japanese tariff request to Australia.

3. Non-Tariff Measures

- Global offer dated 18 January 1978
- Communication by Japan concerning NTM (MTN/INF/49 of 25 Sept. 1979)

4. Agriculture

- Global offer dated 18 January 1978
- Recomposed offer dated 8 November 1978

5. Government Procurement

- Letter dated 29 June 1978 forwarding offer list of entities
- Letter of 28 July 1978 forwarding addition to list of entities
- Letter of 27 March 1979 concerning Amb. Ushiba's visit to Washington
- Statement made by the delegation of Japan on 6 April 1979
- Letter of 28 June 1979 forwarding final list of entities
- Letter of 25 October 1979 concerning correction to list of entities
- Letter of 22 December 1980 forwarding list of products to be procured by the NTT Public Corp. under the Agreement on Government Procurement

DÉLÉGATION PERMANENTE DU JAPON
AUPRÈS DES ORGANISATIONS INTERNATIONALES
GENÈVE-SUISSE

RECEIVED
IN REGISTRY
18 JAN 1978
GATT
GENEVA

SECRET

NA/tt/D.19

Geneva, 18 January 1978

Dear Director-General,

I hereby deposit two copies each of Japan's initial offer lists on "Tariff", "Agriculture" and "Non-Tariff Measures". It should be recalled that on 28 July and 1 August 1977 Groups "Agriculture" and "Non-Tariff Measures" respectively accepted 15 January 1978 for the submission of offers and agreed that a maximum effort should be made by all participants in this regard (MTN/AG/7 and MTN/NTM/35/Annex para.5).

While there has been no clear agreement on the mode of tariff reduction offers, it should be also recalled that in my statement at the 33rd Session of the Contracting Parties on 29 November 1977 I declared Japan's intention to prepare offers for submission by January 15 adopting as a working hypothesis a formula aiming at the final results of weighted average reduction of 40% following a harmonization formula to be implemented, in principle, over 8 years following the conclusion of the negotiations. It is my hope that as many participants will follow suit as soon as possible.

.../...

Mr. Olivier LONG
Director-General
GATT
Centre William Rappard
Rue de Lausanne 154
CH-1211 Genève 21

In submitting the lists this delegation took due note of the Notes by the Secretariat on Format and Transmittal of Initial Offers (MTN/AG/W/39 and MTN/NTM/W/134). Japan's offers on "Tariff", "Agriculture" and "Non-Tariff Measures" are all global offers and as to the modality of circulation of the lists I will advise you later pending instructions from my government.

Those initial offers are by definition subject to subsequent modifications in view of the forthcoming negotiations with other participants and Japan reserves all its rights in this respect.

Sincerely,

Masao Sawaki

Masao Sawaki
Ambassador
Permanent Delegate of Japan

SECRET

CONFIDENTIAL

Japan's Offers of Industrial Tariff Reductions

1. The attached list of tariff reduction offers are subject to possible modification, in the course of the negotiations, in the light of reciprocity and other relevant factors.

2. The offers are based on a harmonization formula of $Z = \frac{14\ X}{14 + X}$ (where "Z" is resulting tariff rate and "X" is base rate), used as a working hypothesis. The weighted average rate of reductions of the present offers exceeds 40 per cent.

3. As to the base rate, Japan adopted GATT bound rates for bound tariff items as agreed in the Group "Tariffs" at its meeting in March 1975, and general rates for unbound tariff items.

4. Exceptions are minimized as far as possible. Where duties on some products could not be reduced to the rate obtained under the working hypothesis, maximum efforts were made for tariff reductions to the extent possible.

5. Deeper than working hypothesis cuts are made on a considerable number of items.

6. As regards staging, the offers are made on the assumption that reductions would be implemented, in principle, over eight years.

7. The products which Japan notified as agricultural products in accordance with the arrangements agreed on in the Group "Agriculture" (MTN/AG/W/32), are not included in this offer list. Symbol "AG" is used in the offer column to indicate these items.

8. Japan excluded the following items from product coverage of tariff-cutting negotiations:

a) Petroleum (In view of its special characteristics, petroleum cannot adequately be dealt with in the tariff negotiations.)

b) Items which fall under the provisions of Articles 17, 20 and 21 of the General Agreement and are unsuitable for tariff negotiations.

These items are shaded in the list.

9. Utmost effort has been made to make new concessions on unbound tariff items as well as to bind existing zero duties.

10. Duty rates offered are rounded to one decimal point but are subject to technical adjustments at a later stage.

11. The present offer list is based on the nomenclature of Japan's customs tariff as of April 1977. As the amendments to the Customs Co-operation Council Nomenclature is expected to come into force on April 1, 1978 for Japan, the offers will be recomposed at an appropriate stage of the negotiations.

No.	Description	Base Rate	Offer	Tariff Line No.
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:			
	1 Common salt and pure sodium chloride	Free		250101
	Put up in packings for retail sale			
	Other			
	2 Other	Free		250102
25.02	Unroasted iron pyrites	Free	Free	2502
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	10 %	5.8 %	2503
25.04	Natural graphite:			
	1 Of a kind of which 75% or more by weight can pass through the sieve of 105 microns in mesh stipulated by a Cabinet Order	12 %	5.3 %	250401
	2 Other:			
	More than 49 yen 50 sen/kg in value for customs duty: Natural graphite, crystalline	Free	Free	250402
	Natural graphite, amorphous			

No.	Description	Base Rate	Offer	Tariff Line No.
(25.04 -2)	Other:	Free	Free	250402
	Natural graphite, crystalline			
	Natural graphite, amorphous			
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01:			
	1 Quartz sand and silica sand	Free	Free	250501
	2 Other	Free	Free	250502
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	Free	Free	2506
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths:			
	1 Acid clay	Free	Free	250701
	2 Other	Free	Free	250702
	Kaolin			
	Aluminous shale			
	Clay, n.e.s.			
	Kyanite, andalusite and sillimanite			
	Mullite, chamotte and dinas earths			
25.08	Chalk	2.5 %	2.1 %	2508
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	Free	Free	2509
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	Free	Free	2510
	Unground:			
	Phosphate rock			
	Other			
	Ground:			
	Phosphate rock			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
25.11	Natural barium sulphate (barytes); natural barium carbonate(witherite), whether or not calcined, other than barium oxide:			
	1 Barium sulphate (barytes):			
	(1) Powdered:			
	A Containing 96% or more by weight of insoluble substances in hydrochloric acid calculated on the dry weight	10 %	5.8 %	25110101A
	B Other	5 %	3.7 %	25110101B
	(2) Other	Free	Free	25110102
	2 Barium carbonate (witherite)	Free	Free	251102
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less:			
	1 Siliceous fossil meals	Free	Free	251201
	2 Other	Free	Free	251202
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:			
	1 Emery and natural corundum:			
	Emery sands and corundum sands, including powders thereof:			
	Less than 330 yen/kg in value for customs duty	5 %	3.7 %	25130101A
	Not less than 330 yen/kg in value for customs duty	Free	Free	25130101B
	Other	7.5 %	4.2 %	25130102
	2 Garnet:			
	(1) Not more than 100 yen/kg in value for customs duty	5 yen/kg	2.3 yen/kg	25130201
	(2) Other	7.5 %	Free	25130202
	3 Other	Free	Free	251303
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	Free	Free	2514

No.	Description	Base Rate	Offer	Tariff Line No.
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing:			
	1 Marble	Free	Free	251501
	2 Other	Free	Free	251502
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	Free	Free	2516
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	Free	Free	2517
	Flint			
	Other			
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	Free	Free	2518
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide:			
	1 Magnesia clinker	Free	Free	251901
	2 Other	Free	Free	251902

No.	Description	Base Rate	Offer	Tariff Line No.
25.26	Mica, including splittings; mica waste:			
	1 Blocks and splittings	Free	Free	252601
	Blocks			
	Splittings			
	2 Other	Free	Free	252602
	Waste			
	Other			
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	Free	Free	2527
	Natural steatite (soapstone)			
	Talc			
25.28	Natural cryolite and natural chiolite	Free	Free	2528
	Natural cryolite			
	Natural chiolite			
25.29	Natural arsenic sulphides	Free	Free	2529
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight:			
	Borates and concentrates thereof	Free	Free	253001
	Boric acid	3.75 %	3 %	253002
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar:			
	1 Fluorspar	Free	Free	253101

No.	Description	Base Rate	Offer	Tariff Line No.
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:			
	1 Gypsum and anhydrite	5 %	Free	252001
	2 Calcined gypsum	5 %	Free	252002
	3 Plasters	5 %	3.7 %	252003
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	Free	Free	2521
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	Free	Free	2522
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker.	5 %	3.2 %	2523
	Portland cement			
	Other			
25.24	Asbestos:			
	Not more than 33 yen/kg in value for customs duty	2.5 %	2.1 %	252401
	Other	Free	Free	252402
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet:			
	1 Meerschaum waste and amber waste	Free	Free	252501
	2 Other	5 %	3.7 %	252502

No.	Description	Base Rate	Offer	Tariff Line No.
(25.31)	2 Other	Free	Free	253102
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery:			
	1 Strontianite and other mineral substance:			
	(1) Natural sodium carbonate	12.5 %	6.6 %	25320101
	(2) Other	Free	Free	25320102
	2 Broken pottery	Free	Free	253202
26.01	Metallic ores and concentrates and roasted iron pyrites:			
	1 Iron ore and concentrates	Free	Free	260101
	Roasted iron pyrites (pyrites cinders), whether or not agglomerated			
	Other:			
	Not agglomerated			
	Agglomerated (sinters, pellets, briquettes, etc.)			
	2 Copper ore and concentrates	Free	Free	260102
	3 Bauxite and concentrates	Free	Free	260103
	4 Manganese ore and concentrates:			
	*[1] For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	Free		26010401
	Containing more than 39 % of manganese calculated on the dry weight:			
	Ores and concentrates of manganese dioxide			

No.	Description	Base Rate	Offer	Tariff Line No.
(26.01-4)	Other			
	Other:			
	Ores of manganese dioxide			
	Other			
	*(2) Other :			
	*(i) Containing more than 39% of manganese calculated on the dry weight	Free		26010402A
	Ores and concentrates of manganese dioxide			
	Other			
	*(ii) Other	Free		26010402B
	Ores of manganese dioxide			
	Other			
	5 Tungsten ore and concentrates :			
	*(1) For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	Free		26010501
	*(2) Other	Free		26010502

No.	Description	Base Rate	Offer	Tariff Line No.
(26.01)	6 Molybdenum ore and concentrates ;			
	For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	Free	Free	26010601
	In the Schedule of GATT concession, the following note is added for this item: Provided that the quantity (quota) stipulated by a Cabinet Order shall not be less than the quantity equivalent to 2,000 metric tons of pure molybdenum			
	Other	7.5 %	4.9 %	26010602
	Molybdenum concentrates, roasted			
	Ores and concentrates of molybdenum, unroasted			
	7 Antimony ore and concentrates	Free	Free	260107
	8 Other :			
	Nickel ore and concentrates	Free	Free	26010801
	Concentrate of aluminium ore	Free	Free	26010802
	Lead ore and concentrates	Free	Free	26010803
	Zinc ore and concentrates	Free	Free	26010804
	Tin ore and concentrates	Free	Free	26010805
	Ferruginous manganese ore and concentrates	Free	Free	26010806
	Manganiferous iron ore and concentrates	Free	Free	26010807
	Chromium ore and concentrates	Free	Free	26010808

No.	Description	Base Rate	Offer	Tariff Line No.
(26.01 -8)	Niobium ore and concentrates	Free	Free	26010809
	Tantalum ore and concentrates	Free	Free	26010810
	Titanium ore and concentrates	Free	Free	26010811
	Vanadium ore and concentrates	Free	Free	26010812
	Zirconium ore and concentrates, including zircon sand	Free	Free	26010813
	Ores and concentrates of uranium and thorium	Free	Free	26010814
	Ores and concentrates of non-ferrous base metals, n.e.s.	Free	Free	26010815
	Silver ore and concentrates	Free	Free	26010816
	Ores and concentrates of platinum group metals	Free	Free	26010817
	Gold ore and concentrates	Free	Free	26010818
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel.	Free	Free	2602
	Titanium slag			
	Other			
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds:			
	1 Fit for the extraction of zinc	Free	Free	260301
	2 Other :			
	Fit for the extraction of gold or of silver	Free	Free	26030201
	Other	Free	Free	26030202
26.04	Other slag and ash, including kelp:			
	1 Bone ash	Free	Free	260401
	2 Other	Free	Free	260402

No.	Description	Base Rate	Offer	Tariff Line No.
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal:**			
	1 Coal:			
	Anthracite coal	Free		27010101
	Bituminous coal, containing not more than 8% of ash calculated on the dry weight	Free	Free	27010102
	Coaking coal, heavy			
	Other			
	Other:	Free		27010103
	Coaking coal, heavy			
	Coaking coal, n.e.s			
	Other			
	2 Other	10 %	5.8 %	270102
27.02	**Lignite, whether or not agglomerated**	Free		2702
	Not agglomerated, whether or not pulverised			
	Agglomerated			
27.03	**Peat (including peat litter), whether or not agglomerated**	Free	Free	2703
	Not agglomerated, whether or not compressed into bales			
	Agglomerated			
27.04	**Coke and semi-coke of coal, of lignite or of peat**	5 %		2704
	Of coal			
	Of lignite or peat			
27.05	**Retort carbon**	2.5 %	2 %	2705
27.06 ex 2	**Coal gas, water gas, producer gas and similar gases.**	2.5 %	1.9 %	2705-BIS

No.	Description	Base Rate	Offer	Tariff Line No.
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	Free	Free	2706
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter:			
	1 Naphthalene	5 %	3.7 %	270701
	2 Other :			
	(1) Of a specific gravity not more than 0.83 at 15°C	5 %	3.7 %	27070201
	(2) Other :			
	A Containing more than 80 % by weight of phenol in dehydrated state	10 %	2 %	27070202A
	B Containing more than 50% but not more than 80% by weight of phenol in dehydrated state	7.5 %	2 %	27070202B
	C Other	2.5 %	2 %	27070202C
	Benzene			
	Toluene			
	Xylene			
	Other			
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:			
	1 Pitch	Free	Free	270801
	2 Pitch coke	2.5 %	2 %	270802

No.	Description	Base Rate	Offer	Tariff Line No.
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.	530 yen/kl		2709
	Low sulphur crude oil containing not more than 1% by weight of sulphur, used as raw materials in oil refining			
	Of a specific gravity not more than 0.9037 at 15°C			
	Of a specific gravity more than 0.9037 at 15°C			
	Other			
	Of a specific gravity not more than 0.9037 at 15°C			
	Of a specific gravity more than 0.9037 at 15°C			
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10)	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:			
	(1) Petroleum spirits:			
	A Mixed alkylenes with a very low degree of polymerisation :			
	Tripropylene	5 %	Free	27100101AA
	Other	5 %	3.2 %	27100101AB
	B Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2°C, when determined by the testing method for distillation stipulated by a Cabinet Order, excluding those specified in A above	20 %	6.2 %	27100101B
	C Other:			
	(a) Of aviation use, including products not containing antiknock preparations			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10-1-(1)-C-(a)	Of a specific gravity not more than 0.8017 at 15°C	3033 yen/kl		27100101CA1
	Used as fuel for internal combustion piston engines			
	Other			
	Of a specific gravity more than 0.8017 at 15°C	3370 yen/kl		27100101CA2
	Used as fuel for internal combustion piston engines			
	Other			
	(b) Other :			
	*(1) Inteded for use in the manufacture of petrochemical products stipulated by a Cabinet Order	2150 yen/kl		27100101CB1
	*(1) Intended for use in the manufacture of ammonia	2150 yen/kl		27100101CB2
	*(1) Intended for use in the manufacture of gas by the ordinary gas enterpriser specified in Paragraph 2 of Article 2 of the Gas Utility Law	2150 yen/kl		27100101CB3
	*(2) Intended for use as fuels under the conditions stipulated by a Cabinet Order ...	2150 yen/kl		27100101CB4
	Other	2150 yen/kl		27100101CB5
	Used as fuels for motor vehicles			
	Other			
	(2) Kerosenes:			
	A Mixed alkylenes with a very low degree of polymerisation	5 %	3.2 %	27100102A

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10 -1-(2))	B Other	2020 yen/kl		27100102B
	Used as fuels for jet engines			
	Normal olefines			
	Other			
	(3) Gas oils	1890 yen/kl		27100103
	(4) Heavy fuel oils and raw oils:			
	A Of a specific gravity not more than 0.9037 at 15°C:			
	*(1)" Intended for use as raw materials in oil refining (see foot-note)	820 yen/kl		27100104AA
	Heavy fuel oils			
	Raw oils			
	*(2) Other:			
	*(i) Intended for use in agriculture, forestry and fishery, of a specific gravity of not less than 0.83 at 15°C and of a flash point not exceeding 130°C, as arrive in Japan, for the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective do-			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10-1 -(4)-A)	mestic demand in the coming fiscal year (April - March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	820 yen/kl		27100104AB1
	Heavy fuel oils			
	Raw oils			
	*(ii) For the quantity (quota) stipulated on heavy fuel oils and raw oils (excluding those intended for use as raw materials in oil refining and those intended for use in agriculture, forestry and fishery) by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota").	820 yen/kl		27100104AB2
	Heavy fuel oils			
	Raw oils			
	*(iii) Other	820 yen/kl		27100104AB3
	Heavy fuel oils			
	Raw oils			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10 -1-(4))	B Of a specific gravity more than 0.9037, but not more than 0.9273 at 15°C :			
	*(1) Intended for use as raw materials in oil refining	630 yen/kl		27100104BA
	Heavy fuel oils			
	Raw oils			
	*(2) Other :			
	*(i) For "the Pooled Quota"	630 yen/kl		27100104BB1
	Heavy fuel oils			
	Raw oils			
	*(ii) Other	630 yen/kl		27100104BB2
	Heavy fuel oils			
	Raw oils			
	C Of a specific gravity more than 0.9273 at 15°C :			
	*(1) Intended for use as raw materials in oil refining	570 yen/kl		27100104CA
	Heavy fuel oils			
	Raw oils			
	*(2) Other :			
	*(i) For "the Pooled Quota"	570 yen/kl		27100104CB1
	Heavy fuel oils			
	Raw oils			
	*(ii) Other	570 yen/kl		27100104CB2
	Heavy fuel oils			
	Raw oils			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10 -1)	(5) Lubricating oils, including liquid paraffin:			
	A Of a specific gravity not more than 0.8494 at 15°C	10 %	5.8 %	27100105A
	Liquid paraffin			
	Other			
	B Other :			
	Liquid paraffin	11.25 %	6 %	27100105BA
	Cutting oils and insulating oils	11.25 %	6 %	27100105BB
	Other:			
	Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating	10 %	5.8 %	27100105BC1
	Aviation lubricating oil	15 %	6 %	27100105BC2
	Other	15 %	12 %	27100105BC3
	(6) Other	20 %	6 %	27100106

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10)	2 Preparations of petroleum oils or of oils obtained from bituminous minerals, excluding the products specified in 1 above:			
	(1) Greases	7.5 %	4.9 %	27100201
	(2) Other:			
	A Of a specific gravity not more than 0.8494 at 15°C	10 %	5.8 %	27100202A
	B Other:	7.5 %	4.9 %	27100202B
	Cutting oil and insulating oil			
	Lubricating preparations, in liquid			
	Other			
27.11	Petroleum gases and other gaseous hydrocarbons:			
	*(1) Liquefied methane gas	20 %	7.2 %	271101
	*(2) Liquefied petroleum gases:			
	*(i) Intended for use in manufacturing ammonia, methyl alcohol, 2-ethylhexyl alcohol or ethylenic hydrocarbons	1100 yen/MT	930 yen/MT	27110201
	*(ii) Other	1100 yen/MT	930 yen/MT	27110202
	Propane gas and butane gas			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.11)	Other liquefied gaseous hydrocarbons	20 %	6.2 %	271103
	In the gaseous state	20 %	6.2 %	271104
27.12	Petroleum jelly:			
	Vaseline	5 %	3.7 %	271201
	Other	9 %	4 %	271202
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:			
	1 Paraffin wax, micro-crystalline wax, slack wax and similar mineral waxes:			
	(1) Of a melting point not exceeding 45°C	5 %	3.2 %	27130101
	(2) Other	7.5 %	4 %	27130102
	Paraffin wax			
	Other			
	2 Ceresin wax	7.5 %	4 %	271302
	3 Other	5 %	3.2 %	271303
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:			
	1 Petroleum bitumen	Free	Free	271401
	2 Petroleum coke:			
	*(1) Containing not less than 3% of volatile matter calculated on the dry weight (raw petroleum coke)	2.5 %	Free	27140201
	*(2) Other	2.5 %	2 %	27140202
	3 Extracts of a pour point not exceeding 35°C, derived from the treatment of lubricating oils with solvents	10 %	4.8 %	271403
	4 Other	Free	Free	271404

No.	Description	Base Rate	Offer	Tariff Line No.
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Free	Free	2715
	Gilsonite			
	Other			
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):			
	1 Bituminous enamel	5 %	3.2 %	271601
	2 Other	2.5 %	1.9 %	271602

No.	Description	Base Rate	Offer	Tariff Line No.
28.01	Halogens (fluorine, chlorine, bromine and iodine):			
	1 Fluorine and chlorine			
	Chlorine	5 %	3.7 %	280101
	Fluorine	5 %	3.2 %	280101
	2 Bromine and iodine	5 %	3.7 %	280102
28.02	Sulphur, sublimed or precipitated; colloidal sulphur	5 %	3.7 %	2802
28.03	Carbon (including carbon black)	10 %	5.8 %	2803
	Carbon black			
	Other			
28.04	Hydrogen, rare gases and other non-metals:			
	1 Rare gases:			
	(1) Helium	5 %	Free	28040101
	(2) Other	5 %	3.2 %	28040102
	2 Silicon:			
	(1) Of single crystal	15 %	7.2 %	28040201
	(2) Other	7.5 %	4.9 %	28040202
	3 Selenium and tellurium	10 %	5.8 %	280403
	Selenium			
	Tellurium			
	4 Other :			
	Oxygen	7.5 %	4.2 %	28040401
	Nitrogen	7.5 %	4.2 %	28040402
	Hydrogen	7.5 %	4.2 %	28040403
	Phosphorus	7.5 %	3 %	28040404
	Boron and arsenic	7.5 %	4.9 %	28040405

No.	Description	Base Rate	Offer	Tariff Line No.
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury:			
	1 Sodium	10 %	5.8 %	280501
	2 Rare earth metals, yttrium, scandium and intermixtures or interalloys thereof	7.5 %	4.9 %	280502
	3 Mercury	20 %	8.2 %	280503
	Mercury, in flask of iron or steel			
	Other			
	4 Other	5 %	3.7 %	280504
	Lithium			
	Other			
28.06	Hydrochloric acid and chlorosulphuric acid:			
	1 Hydrochloric acid	5 %	3.2 %	280601
	2 Chlorosulphuric acid	5 %	3.7 %	280602
28.07	Sulphur dioxide	5 %	3.2 %	2807
28.08	Sulphuric acid ; oleum	5 %	3.2 %	2808
28.09	Nitric acid; sulphonitric acids	5 %	3.2 %	2809
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	7.5 %	4.9 %	2810
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic:			
	1 Arsenic trioxide	10 %	5.8 %	281101
	2 Other	7.5 %	4.9 %	281102
28.12	Boric oxide and boric acid :			
	Boric oxide	5 %	3.7 %	281201
	Boric acid	3.75 %	3 %	281202

No.	Description	Base Rate	Offer	Tariff Line No.
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water):			
	1 Inorganic acids	7.5 %	4.9 %	281301
	2 Oxygen compounds of non-metals	7.5 %	4.9 %	281302
	Silicon dioxide			
	Other			
28.14	Halides, oxyhalides and other halogen compounds of non-metals	7.5 %	4.9 %	2814
28.15	Sulphides of non-metals; phosphorus trisulphide:			
	1 Carbon disulphide	5 %	3.7 %	281501
	2 Other	7.5 %	4.9 %	281502
28.16	Ammonia, anhydrous or in aqueous solution	5 %	3.7 %	2816
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:			
	1 Caustic soda and caustic potash			
	Caustic soda	10 %	8 %	281701
	Solid			
	In aqueous solution			
	Caustic potash	10 %	5.8 %	281702 01
	2 Sodium peroxide	10 %	5.8 %	281702
	3 Potassium peroxide	7.5 %	4.2 %	281703
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium:			
	1 Barium hydroxide	10 %	5.9 %	281801
	2 Other	7.5 %	4.9 %	281802
	Magnesia clinker			
	Other			
28.19	Zinc oxide and zinc peroxide:			
	1 Zinc oxide	12 %	6.5 %	281901
	2 Zinc peroxide	5 %	3.7 %	281902
28.20	Aluminium oxide and hydroxide; artificial corundum:			
	1 Aluminium oxide:			
	(1) Intended for use in manufacturing aluminium	7.5 %	Free	28200101

No.	Description	Base Rate	Offer	Tariff Line No.
(28.20 -1)	(2) Other	10 %	Free	28200102
	2 Aluminium hydroxide	7.5 %	4.9 %	282002
	3 Artificial corundum	7.5 %	4.9 %	282003
	Sized grains			
	Not sized grains			
28.21	Chromium oxides and hydroxides	7.5 %	4.9 %	2821
28.22	Manganese oxides	7.5 %	4.9 %	2822
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3			
	Iron oxides	7.5 %	4.9 %	2823
	Iron hydroxides	7.5 %	4.9 %	2823
	Earth colours	7.5 %	4.2 %	2823
28.24	Cobalt oxides and hydroxides	Free	Free	2824
	Cobalt oxides			
	Cobalt hydroxides			
28.25	Titanium oxides	7.5 %	6 %	2825
	Of rutile type			
	Other			
28.26	Tin oxides (stannous oxide and stannic oxide)	7.5 %	4.9 %	2826
28.27	Lead oxides; red lead and orange lead:			
	1 Lead monoxide, red lead and orange lead	14 %	7 %	282701
	2 Other	5 %	3.7 %	282702
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:			
	1 Germanium dioxide	2.5 %	1.9 %	282801
	2 Vanadium pentoxide	Free	Free	282802
	3 Molybdenum trioxide	5 %	3.7 %	282803
	4 Lithium hydroxide	12.5 %	Free	282804

No.	Description	Base Rate	Offer	Tariff Line No.
(28.28)	5 Other			
	Antimony trioxide, less than 199 yen/kg in value for customs duty:	52 yen/kg	18 yen/kg	28280501
	*(1) Antimony trioxide, not less than 199 yen/kg in value for customs duty, mercury oxide, cuprous oxide and nickel oxide	15 %	7.2 %	28280502
	*(2) Other			
	Hydrazine and its inorganic salts	10 %	4.8 %	28280503
	Hydroxylamine and its inorganic salts	10 %	5.8 %	28280503
	Beryllium oxide	10 %	Free	28280503
	Other	10 %	5.8 %	28280503
28.29	Fluorides; fluorosilicates fluoroborates and other complex fluorine salts:			
	1 Artificial cryolite and chiolite	Free	Free	282901
	2 Potassium fluorotantalate	2.5 %	Free	282902
	3 Other:			
	*(1) Sodium fluorosilicate for use in the manufacture of artificial cryolite	7.5 %	4.2 %	28290301
	*(2) Other	7.5 %	4.9 %	28290302
28.30	Chlorides and oxychlorides:			
	1 Ammonium chloride	Free	Free	283001
	2 Zinc chloride, barium chloride and mercury chloride:			

No.	Description	Base Rate	Offer	Tariff Line No.
(28.30 -2)	Zinc chloride and barium chloride	10 %	5.8 %	28300201
	Mercury chloride	15 %	7.2 %	28300202
	3 Lithium chloride	12.5 %	6.6 %	283003
	4 Other	7.5 %	4.9 %	283004
28.31	Chlorites and hypochlorites	7.5 %	4.9 %	2831
28.32	Chlorates and perchlorates:			
	1 Potassium chlorate and potassium perchlorate	10 %	4.8 %	283201
	2 Other	7.5 %	4.9 %	283202
28.33	Bromides, oxybromides, bromates and perbromates, and hypobromites:			
	1 Potassium bromide and lithium bromide	12.5 %	6.6 %	283301
	2 Other	10 %	5.8 %	283302
28.34	Iodides, oxyiodides, iodates and periodates	7.5 %	4.9 %	2834
28.35	Sulphides; polysulphides:			
	1 Antimony trisulphide	Free	Free	283501
	2 Other :			
	Mercury sulphide	10 %	5.8 %	28350201
	Other	5 %	3.7 %	28350202
28.36	Dithionites, including those stabilised with organic substances; sulphoxylates :			
	Dithionites	12 %	6.5 %	283601
	Sulphoxylates	7.5 %	4.9 %	283602
28.37	Sulphites and thiosulphates	20 %	8.2 %	2837
	Sulphites			
	Thiosulphates			

No.	Description	Base Rate	Offer	Tariff Line No.
28.38	**Sulphates (including alums) and persulphates:**			
	1 Potassium sulphate :			
	Containing less than 53.5 % by weight of K_2O and 0.03% or more by weight of chlorine, calculated on the dry weight	Free	Free	28380101
	Other	5 %	3.7 %	28380102
	2 Barium sulphate	10 %	5.8 %	283802
	3 Nickel sulphate	10 %	5.8 %	283803
	4 Copper sulphate and zinc sulphate	10 %	5.8 %	283804
	5 Other :			
	*(1) Calcium sulphate	7.5 %	Free	28380501
	*(2) Other	7.5 %	4.9 %	28380502
	Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate			
	Other			
28.39	**Nitrites and nitrates:**			
	1 Potassium nitrate and barium nitrate	10 %	5.8 %	283901
	2 Sodium nitrate:			
	(1) Obtained from natural products through refining process, but not chemically refined	Free	Free	28390201
	(2) Other	7.5 %	Free	28390202
	3 Other	7.5 %	4.9 %	283903
28.40	**Phosphites, hypophosphites and phosphates:**			
	1 Sodium tripolyphosphate	14 %	7 %	284001
	2 Other	10 %	5.8 %	284002
	Sodium phosphates			
	Calcium phosphates			

No.	Description	Base Rate	Offer	Tariff Line No.
(28.40 -2) 28.41	Other Arsenites and arsenates	10 %	5.8 %	2841
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:			
	1 Soda ash:			
	(1) Containing 0.2% or more by weight of fluorine evaluated as NaF calculated on the dry weight	4 yen 50 sen/kg	1.4 yen/kg	284201
	(2) Other	3 yen 50 sen/kg	1.8 yen/kg	284201
	2 Sodium hydrogen carbonate	10 %	4.8 %	284202
	3 Lithium carbonate	12.5 %	Free	284203
	4 Potassium carbonate and barium carbonate	10 %	5.8 %	284204
	5 Basic lead carbonate	14 %	7 %	284205
	6 Potassium hydrogen carbonate:			
	(1) Crude, containing 0.1% or more by weight of iron evaluated as Fe_2O_3 calculated on the dry weight	Free	Free	28420601
	(2) Other	7.5 %	4.2 %	28420602
	7 Other	7.5 %	4.9 %	284207
28.43	Cyanides and complex cyanides:			
	1 Sodium cyanide and potassium cyanide:			
	Sodium cyanide	12 %	6.5 %	28430101
	Potassium cyanide	7.5 %	4.9 %	28430102
	2 Other	7.5 %	4.9 %	284302

No.	Description	Base Rate	Offer	Tariff Line No.
28.44	Fulminates, cyanates and thiocyanates	7.5 %	4.9 %	2844
28.45	Silicates; commercial sodium and potassium silicates	7.5 %	4.9 %	2845
28.46	Borates and perborates:			
	1 Sodium borate	Free	Free	284601
	2 Other	5 %	Free	284602
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates):			
	1 Potassium permanganate	10 %	5.8 %	284701
	2 Other			
	Chromates and dichromates	7.5 %	6 %	284702
	Other	7.5 %	4.9 %	284702
28.48	Other salts and peroxysalts of inorganic acids, but not including azides:			
	1 Ammonium nickel sulphate	10 %	4.8 %	284801
	2 Other	7.5 %	4.9 %	284802

No.	Description	Base Rate	Offer	Tariff Line No.
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	5 %	3.7 %	2849
	Colloidal precious metals and amalgams of precious metals			
	Other			
28.50	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds;			
	Radio-active chemical elements, and inorganic or organic compounds and mixtures thereof; alloys, dispersions and cermets, containing and of these elements or compounds:			
	Fissile materials	Free		28500101
	Other	Free	Free	28500102
	Radio-active isotopes	Free	Free	285002
	Fissile isotopes			
	Other			
	Inorganic or organic compounds of radio-active isotopes and mixtures thereof; alloys, dispersions and cermets, containing any of these isotopes or compounds:			
	Fissile materials	Free		28500301
	Other	Free	Free	28500302

No.	Description	Base Rate	Offer	Tariff Line No.
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50:			
	1 Heavy hydrogen water	5 %	3.7 %	285101
	2 Other	Free	Free	285102
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:			
	1 Compounds, inorganic or organic, of thorium or of uranium depleted in U 235	Free		285201
	2 Cerium fluoride and cerium oxide:			
	Cerium fluoride	10 %	5.8 %	28520201
	Cerium oxide	15 %	7.2 %	28520202
	3 Crude rare earth metal chlorides, of a kind used as a basis for the manufacture of chemical compound of rare earth metals	Free	Free	285203
	4 Other :			
	Yttrium oxide	7.5 %	4.9 %	28520401
	Lanthanum nitrate	7.5 %	Free	28520402
	Lanthanum oxide	10 %	5.8 %	28520403
	Other	7.5 %	4.9 %	28520404
28.53	Liquid air (whether or not rare gases have been removed); compressed air	Free	Free	2853
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	7.5 %	4.2 %	2854
28.55	Phosphides;			
	1 Iron phosphide	5 %	3.7 %	285501
	2 Other	7.5 %	4.9 %	285502

No.	Description	Base Rate	Offer	Tariff Line No.
28.56	Carbides (for example, silicon carbide, boron carbide, metal carbides):			
	1 Silicon carbide, boron carbide, niobium carbide and tantalum carbide	7.5 %	4.9 %	285601
	Silicon carbide:			
	Sized grains			
	Not sized grains			
	Boron carbide, niobium carbide and tantalum carbide			
	2 Other	5 %	3.7 %	285602
	Calcium carbide (carbide)			
	Other			
28.57	Hydrides, nitrides and azides, silicides and borides:			
	1 Lithium hydride	7.5 %	4.9 %	285701
	2 Other	7.5 %	4.9 %	285702
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals	7.5 %	4.9 %	2858

No.	Description	Base Rate	Offer	Tariff Line No.
29.01	Hydrocarbons:			
	1 Saturated acyclic hydrocarbons	10 %	5.8 %	290101
	2 Unsaturated acyclic hydrocarbons:			
	(1) Butadiene	10 %	5.8 %	29010201
	(2) Other	10 %	5.8 %	29010202
	Ethylene			
	Propylene			
	Butylenes and methylbutadienes			
	Other			
	3 Aromatic hydrocarbons:			
	(1) Benzene	5 %	3.7 %	29010301
	(2) Toluene	5 %	3.7 %	29010302
	(3) Xylene	2.5 %	2 %	29010303
	o-Xylene			
	m-Xylene			
	p-Xylene			
	Mixed xylene			
	(4) Ethylbenzene	2.5 %	2 %	29010304
	(5) Styrene	10 %	8 %	29010305
	(6) Naphthalene	2.5 %	2 %	29010306
	(7) Anthracene	2.5 %	2 %	29010307
	(8) Methylnaphthalene:			
	β-Methylnaphthalene	2.5 %	2 %	29010308A
	Other	10 %	2 %	29010308B

No.	Description	Base Rate	Offer	Tariff Line No.
(29.01 -3)	(9) Other	10 %	4.8 %	29010309
	4 Other:			
	(1) Cyclohexane	7.5 %	4.9 %	29010401
	(2) Cycloterpenes	10 %	5.8 %	29010402
	(3) Other			
	5-Ethylidene-2-norbornene	10 %	5.8 %	29010403A
	Other	10 %	5.8 %	29010403B
29.02	Halogenated derivatives of hydrocarbons:			
	1 Chloroform	10 %	5.8 %	290201
	2 Dichlorodiphenyltrichloroethane (DDT) and benzene hexachloride (BHC)	10 %	4.8 %	290202
	3 Octachlorotetrahydromethanoindan (chlordan); heptachlorotetrahydromethanoindene (heptachlor); hexachlorohexahydro-endo, exo-dimethanonaphthalene (aldrin)	10 %	5.8 %	290203
	4 Other	10 %	5.8 %	290204
	Vinyl chloride(chloroethylens)			
	Trichloroethylene			
	Tetrachloroethylene			
	Chlorofluoroethane			
	Ethylene dichloride			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:			
	1 Xylene musk and cymene musk	12.5 %	6.6 %	290301
	2 Other	10 %	5.8 %	290302
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Saturated monohydric alcohols and their derivatives:			
	(1) Methyl alcohol	7.5 %	4.9 %	29040101
	(2) Propyl alcohol	10 %	5.8 %	29040102
	(3) Butyl alcohol	15 %	10.5 %	29040103
	(4) 2-Ethylhexyl alcohol	20 yen/kg	14 yen/kg	29040104
	(5) Other:			
	Octyl alcohols	10 %	5.8 %	29040105
	Other alcohols	10 %	7 %	29040105
	Derivatives of alcohols	10 %	5.8 %	29040105
	2 Unsatured monohydric alcohols and their derivatives:			
	(1) Citronellol, rhodinol, geraniol, nerol and linalool	12.5 %	6.6 %	29040201
	(2) Other	10 %	5.8 %	29040202
	Alcohols			
	Derivatives of alcohols			

No.	Description	Base Rate	Offer	Tariff Line No.
(29.04)	3 Polyhydric alcohols and their derivatives:			
	(1) Ethylene glycol	15 %	12 %	29040301
	(2) Propylene glycol	15 %	10.5 %	29040302
	(3) Hydroxycitronellol	12.5 %	6.6 %	29040303
	(4) Sorbitol	20 %	AG	29040304
	(5) Other	10 %	5.8 %	29040305
	Alcohols			
	Derivatives of alcohols			
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Aromatic alcohols and their derivatives:			
	(1) Benzyl alcohol and phenylethyl alcohol	12.5 %	6.6 %	29050101
	(2) Cinnamyl alcohol	10 %	5.8 %	29050102
	(3) Other	10 %	5.8 %	29050103
	Alcohols			
	Derivatives of alcohols			
	2 Other:			
	(1) Terpineol, menthol and borneol:			
	Terpineol	12.5 %	6.6 %	29050201A
	Menthol	25 %	AG	29050201B
	Borneol	12.5 %	6.6 %	29050201C
	(2) 17 α-Ethynylandrostenediol	5 %	3.7 %	29050202
	(3) Other	10 %	5.8 %	29050203

No.	Description	Base Rate	Offer	Tariff Line No.
29.06	Phonols and phenol-alcohols:			
	1 Mononuclear monophenols:			
	(1) Phenol	10 %	5.8 %	29060101
	(2) Cresol and xylenol	2.5 %	2 %	29060102
	Cresol			
	Xylenol			
	(3) Other	10 %	5.8 %	29060103
	2 Polynuclear monophenols:			
	(1) Naphthol	10 %	5.8 %	29060201
	(2) Other	10 %	5.8 %	29060202
	3 Polyphenols :			
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29060301
	Other	10 %	5.8 %	29060302
	4 Other :			
	Salts of phenol	10 %	4.8 %	290604
	Salts of cresols	10 %	4.8 %	290604
	Other	10 %	5.8 %	290604

No.	Description	Base Rate	Offer	Tariff Line No.
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:			
	1 Chlorophenol	10 %	5.8 %	290701
	2 Other	10 %	5.8 %	290702
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Diethylene glycol and triethylene glycol	15 %	7.2 %	290801
	2 Anisole, anethole, diphenyl ether, eugenol, isoeugenol and ambrette musk	12.5 %	6.6 %	290802
	Anisole, anethole, diphenyl ether, eugenol and isoeugenol			
	Ambrette musk			
	3 Other:			
	Ethylene glycol monoalkyl ethers	10 %	7 %	290803
	Other	10 %	5.8 %	290803

No.	Description	Base Rate	Offer	Tariff Line No.
29.09	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**			
	1 **Ethylene oxide**	10 %	4.8 %	290901
	2 **Other :**			
	Propylene oxide	10 %	7 %	290902
	Hexachloroepoxyoctahydro-endo,exo-dimethanonaphthalene (dieldrin)	10 %	5.8 %	290902
	Other	10 %	7 %	290902
29.10	**Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated,sulphonated, nitrated or nitrosated derivatives:**			
	1 **Phenylacataldehyde dimethyl acetal**	12.5 %	6.6 %	291001
	2 Other	10 %	5.8 %	291002

No.	Description	Base Rate	Offer	Tariff Line No.
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde:			
	1 Formalin	7.5 %	4.9 %	291101
	2 Citral, phenylacetaldehyde, cinnamaldehyde, α-amylcinnamaldehyde, cyclamen aldehyde, hydroxycitronellal, heliotropin, vanillin and ethylvanillin	12.5 %	6.6 %	291102
	Citral, phenylacetaldehyde, hydroxycitronellal and heliotropin			
	Cinnamaldehyde and cyclamen aldehyde			
	α-Amylcinnamaldehyde			
	Vanillin and ethylvanillin			
	3 Other	10 %	5.8 %	291103
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	10 %	5.8 %	2912
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			

No.	Description	Base Rate	Offer	Tariff Line No.
(29.13)	1 Ketone-function compounds:			
	(1) Acetone	10 %	5.8 %	29130101
	(2) Methyl ethyl ketone	10 %	5.8 %	29130102
	(3) Methyl isobutyl ketone	10 %	5.8 %	29130103
	(4) Ionone, methylionone, jasmone, alkyl acetyl indan musks, alkyl acetyl tetrahydronaphthalene musks and ketone musk	12.5 %	6.6 %	29130104
	Ionone and methylionone			
	Jasmone			
	Alkyl acetyl indan musks and alkyl acetyl tetrahydronaphthalene musks			
	Ketone musk			
	(5) $\Delta^{1,4}$-Androstadiene-3, 17-dione; 16-dehydropregnenolone; Δ^{4}-pregnene-17 α, 21-diol-3, 20-dione; estrone methyl ether	5 %	3.7 %	29130105
	(6) Other :			
	Camphor, of a melting point not less than 175°C	20 %	8.2 %	29130106A
	Other camphor	20 %	Free	29130106B
	Phenylacetone	20 %	8.2 %	29130106C
	Other	10 %	5.8 %	29130106D
	2 Other:			
	(1) Anthraquinone	10 %	5.8 %	29130201
	(2) Other	10 %	5.8 %	29130202

No.	Description	Base Rate	Offer	Tariff Line No.
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Acetic acid	5 %	3.7 %	291401
	2 Stearic acid and oleic acid	7.5 %	4.9 %	291402
	Stearic acid			
	Oleic acid			
	3 Amyl acetate, linalyl acetate, benzyl acetate and terpinyl acetate	12.5 %	6.6 %	291403
	Amyl acetate and linalyl acetate			
	Benzyl acetate and terpinyl acetate			
	4 Ethyl propionate, amyl propionate, ethyl butyrate, amyl butyrate, ethyl valerate and amyl valerate	12.5 %	6.6 %	291404
	5 Methyl benzoate and allyl cyclohexylpropionate	12.5 %	6.6 %	291405
	6 16-Dehydropregnenolone acetate; $\Delta^{1,4,9}$-16 α-methyl-17 α-hydroxy-21-acetoxypregnatriene-3, 20-dione; 17 α-hydroxy-21-acetoxypregnane-3, 11, 20-trione; 4-bromo-17 α-hydroxy-21-acetoxypregnane-3, 11, 20-trione	5 %	3.7 %	291406

No.	Description	Base Rate	Offer	Tariff Line No.
(29.14)	7 Other:			
	Salts of acetic acid	10 %	5.8 %	29140701
	Ethylene glycol mono-alkylethers acetate	10 %	5.8 %	29140702
	Other esters of acetic acid	10 %	7 %	29140703
	Methacrylic acid, its salts and esters	10 %	5.8 %	29140704
	Linolic acid, linolenic acid, palmitic acid, myristic acid, lauric acid and caprinic acid	10 %	5.8 %	29140705
	Derivatives of stearic acid, oleic acid, linolic acid, linolenic acid, palmitic acid, myristic acid, lauric acid and of caprinic acid	10 %	5.8 %	29140706
	Benzoic acid	10 %	5.8 %	29140707
	Phenylacetic acid and its salts	20 %	8.2 %	29140708
	Other	10 %	8 %	29140709
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Oxalic acid	7.5 %	4.9 %	291501
	2 Adipic acid	10 %	5.8 %	291502
	3 Phthalic acid, phthalic anhydride and isophthalic acid	7.5 %	4.9 %	291503
	Phthalic anhydride			
	Phthalic acid and isophthalic acid			
	4 Terephthalic acid	10 %	8 %	291504
	5 Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(29.15 -5)	Maleic anhydride	10 %	5.8 %	291505
	Dioctyl orthophthalates	10 %	5.8 %	291505
	Dimethyl terephthalate	10 %	8 %	291505
	Other esters of terephthalic acid	10 %	5.8 %	291505
	Other	10 %	5.8 %	291505
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Carboxylic acids with alcohol function and their derivatives:			
	(1) Lactic acid	12.5 %	6.6 %	29160101
	(2) Tartaric acid	10 %	5.8 %	29160102
	(3) Citric acid	30 %	24 %	29160103
	(4) Calcium citrate	15 %	12 %	29160104
	(5) Cholic acid	7.5 %	Free	29160105
	(6) Other	10 %	5.8 %	29160106
	2 Carboxylic acids with phenol function and their derivatives:			
	(1) Salicylic acid	10 %	5.8 %	29160201
	(2) Acetylsalicylic acid	10 %	5.8 %	29160202
	(3) Other	10 %	5.8 %	29160203
	3 Other:			
	(1) Dehydrocholic acid	Free	Free	29160301
	(2) Other	10 %	5.8 %	29160302

No.	Description	Base Rate	Offer	Tariff Line No.
29.17	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10 %	5.8 %	2917
29.18	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10 %	5.8 %	2918
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10 %	5.8 %	2919
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10 %	5.8 %	2920
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Parathion	10 %	4.8 %	292101
	2 Other	10 %	5.8 %	292102

No.	Description	Base Rate	Offer	Tariff Line No.
29.22	Amine-function compounds:			
	1 Hexamethylenediamine	10 %	5.8 %	292201
	2 Aniline	20 %	8.2 %	292202
	3 o-Toluidine	10 %	5.8 %	292203
	4 N-Phenyl-β-naphthylamine; N, N'-diphenyl-p-phenylenediamine; N, N'-di-β-naphthyl-p-phenylenediamine; N-phenyl-N'-cyclohexyl-p-phenylenediamine	12.5 %	6.6 %	292204
	5 Other:			
	Used as naphthol developer	10 %	5.8 %	29220501
	Phenylaminopropane and its salts	20 %	8.2 %	29220502
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29220503
	Other	10 %	5.8 %	29220504
29.23	Single or complex oxygen-function amino-compounds:			
	1 Amino alcohols	10 %	5.8 %	292301
	2 Amino acids	10 %	5.8 %	292302
	3 Sodium glutamate	25 %	AG	292303
	4 Other:			
	Narcotics	20 %	8.2 %	29230401
	Other	10 %	5.8 %	29230402

No.	Description	Base Rate	Offer	Tariff Line No.
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins:			
	1 Choline	10 %	5.8 %	292401
	2 Lecithins	10 %	AG	292402
	3 Other	10 %	5.8 %	292403
29.25	Carboxyamide-function compounds; amide-function compounds of carbonic acid:			
	1 Dulcin	10 %	4.8 %	292501
	2 Dimethyl formamide	10 %	5.8 %	292502
	3 Diethylaminoaceto-2, 6-xylid ide	7.5 %	4.9 %	292503
	4 1, 3-Dimethyl-2, 6-dioxo-4-amino-5-formylaminopyrimidine	10 %	Free	292504
	5 Other:			
	N-Methyl-1-naphthyl carbamate	10 %	5.8 %	29250501
	Used as naphthol grounder	10 %	5.8 %	29250502
	Narcotics	20 %	8.2 %	29250503
	Other	10 %	5.8 %	29250504
29.26	Carboxyimide-function compounds (including ortho-benzoicsulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylene-trinitramine):			
	1 o-Benzoicsulphimide (saccharin) and its salts	10 %	5.8 %	292601

No.	Description	Base Rate	Offer	Tariff Line No.
(29.26)	2 Diphenylguanidine and aldol-α-naphthylamine	12.5 %	6.6 %	292602
	Diphenylguanidine			
	Aldol-α-naphthylamine			
	3 Hexamethylenetetramine	10 %	5.8 %	292603
	4 Chlorhexidine and its salts	5 %	3.7 %	292604
	5 Other:			
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29260501
	Other	10 %	5.8 %	29260502
29.27	Nitrile-function compounds:			
	1 Acrylonitrile	10 %	8 %	292701
	2 Acetonitrile	10 %	5.8 %	292702
	3 Other :			
	Narcotics and phenylacetacetonitrile	20 %	8.2 %	29270301
	Other	10 %	5.8 %	29270302
29.28	Diazo-, azo- and azoxy-compounds	10 %	5.8 %	2928
	Used as naphthol developer			
	Other			
29.29	Organic derivatives of hydrazine or of hydroxylamine	10 %	5.8 %	2929
29.30	Compounds with other nitrogen-functions	10 %	5.8 %	2930

No.	Description	Base Rate	Offer	Tariff Line No.
29.31	Organo-sulphur compounds:			
	1 Dimethyl sulphoxide	10 %	5.8 %	293101
	2 Methionine	10 %	5.8 %	293102
	3 Zinc diethyldithiocarbamate, zinc ethylphenyldithiocarbamate, tetramethylthiuram monosulphide and tetramethylthiuram disulphide	12.5 %	6.6 %	293103
	4 Other			
	*(1) Salts of ethylxanthogenic acid, isopropylxanthogenic acid and of amylxanthogenic acid	10 %	Free	29310401
	*(2) Other :			
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29310402A
	Other	10 %	5.8 %	29310402B
29.32	Organo-arsenic compounds	10 %	4.8 %	2932
29.33	Organo-mercury compounds	15 %	5.7 %	2933
29.34	Other organo-inorganic compounds	10 %	5.8 %	2934
29.35	Heterocyclic compounds; nucleic acids:			

No.	Description	Base Rate	Offer	Tariff Line No.
(29.35)	1 Furfural	10 %	4.8 %	293501
	2 Pyridine and picoline	2.5 %	2 %	293502
	Pyridine			
	Picoline			
	3 Methylvinylpyridine	10 %	5.8 %	293503
	4 2-Aminopyrimidine	10 %	5.8 %	293504
	5 Hydralazine hydrochloride	7.5 %	4.9 %	293505
	6 2-Mercaptobenzothiazole and its zinc salt; di-2-benzothiazolyl disulphide; N-cyclohexyl-2-benzothiazolesulphenamide; N-oxydiethylene-2-benzothiazolesulphenamide; 2-mercaptoimidazoline; 2-mercaptobenzimidazole; 6-ethoxy-2, 2, 4-trimethyl-1,2-dihydroquinoline	12.5 %	6.6 %	293506
	2-Mercaptobenzothiazole and its zinc salt, di-2-benzothiazolyl disulphide, N-cyclohexyl-2-benzothiazolesulphenamide, N-oxydiethylene-2-benzothiazolesulphenamide and 2-mercaptoimidazoline			
	2-Mercaptobenzimidazole and 6-ethoxy-2,2,4-trimethyl-1,2-dihydroquinoline			
	7 Diosgenin and hecogenin	5 %	3.7 %	293507
	8 Nonalactone, undecalactone, exaltolide, ambrettolide and coumarin	12.5 %	6.6 %	293508
	Nonalactone, undecalactone, exaltolide and ambrettolide			
	Coumarine			

No.	Description	Base Rate	Offer	Tariff Line No.
(29.35)	9 Santonin	20 %	8.2 %	293509
	10 Dextro-1-(p-methoxybenzyl)-2-methyloctahydroisoquinoline tartrate; dextro-3-hydroxy-N-methylmorphinan; dextro-3-methoxy-N-methylmorphinan hydrobromide; 3,4-dimethyl-5-aminoisoxazole	7.5 %	4.9 %	293510
	Dextro-1-(p-methoxybenzyl)-2-methyloctahydroisoquinoline tartrate, dextro-3-hydroxy-N-methylmorphinan and dextro-3-methoxy-N-methylmorphinan hydrobromide			
	3,4-Dimethyl-5-aminoisoxazole			
	11 Other :			
	*(1) 1,4-Diazabicyclo(2,2,2) octane (triethylenediamine)	10 %	4 %	29351101
	*(2) Other :			
	ε-Caprolactam	10 %	7 %	29351102A
	Other lactams	10 %	5.8 %	29351102B
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29351102C
	Narcotics	20 %	8.2 %	29351102D
	Other	10 %	5.8 %	29351102E
29.36	Sulphonamides	10 %	5.8 %	2936
29.37	Sultones and sultams	10 %	5.8 %	2937

No.	Description	Base Rate	Offer	Tariff Line No.
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:			
	1 Provitamins and their derivatives	10 %	5.8 %	293801
	2 Vitamin A and its derivatives	15 %	7.2 %	293802
	3 Vitamin B group and its derivatives:			
	(1) Vitamin B_1 and its derivatives	7.5 %	4.9 %	29380301
	(2) Other	7.5 %	4.9 %	29380302
	Vitamin B_2 and its derivatives			
	Vitamin B_{12} and its derivatives			
	Other			
	4 Vitamin C and its derivatives	7.5 %	4.9 %	293804
	5 Vitamin D and its derivatives	7.5 %	4.9 %	293805
	6 Other	7.5 %	4.9 %	293806
	Vitamin E and its derivatives			
	Other			
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:			
	1 Insulin	12.5 %	6.6 %	293901
	2 Dehydroepiandrosterone and pregnenolone	5 %	3.7 %	293902
	Dehydroepiandrosterone			
	Pregnenolone			
	3 Other	10 %	5.8 %	293903

No.	Description	Base Rate	Offer	Tariff Line No.
(29.39 -3)	Pituitary (anterior) and similar hormones			
	Cortisone acetate			
	Other adrenal cortical hormones			
	Pituitary (posterior) hormones			
	Testosterone			
	Other sex hormones			
	Other			
29.40	Enzymes:			
	1 Pepsin	10 %	5.8 %	294001
	2 Rennet	10 %	5.8 %	294002
	3 Papain	10 %	5.8 %	294003
	4 Other	10 %	5.8 %	294004
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	10 %	5.8 %	2941
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:			
	1 Opium alkaloids and their derivatives:			
	(1) Morphine hydrochloride, morphine sulphate and codeine phosphate	Free	Free	29420101

No.	Description	Base Rate	Offer	Tariff Line No.
(29.42 -1)	(2) Other	10 %	5.8 %	29420102
	2 Cinchona alkaloids and their derivatives:			
	(1) Quinine hydrochloride, quinine sulphate, quinine ethylcarbonate, quinidine sulphate, cinchonine hydrochloride and cinchonine sulphate	Free	Free	29420201
	(2) Other	5 %	Free	29420202
	3 Other:			
	(1) Caffeine:			
	A Containing not more than 94% by weight of anhydrous caffeine, calculated on the dry anhydrous product	20 %	8.2 %	29420301A
	B Other :			
	*(1) Containing more than 94% but less than 98.5 % by weight of anhydrous caffeine, calculated on the dry anhydrous product	20 %	8.2 %	29420301BA
	*(2) Other	20 %	8.2 %	29420301BB
	(2) Nicotine sulphate	17 %	7.7 %	29420302
	(3) Ecgonine, cocaine, cocaine hydrochloride and cocaine sulphate	Free	Free	29420303
	(4) Ergotamine tartrate	Free	Free	29420304
	(5) Laevo-alkaloids of belladonna leaves	7.5 %	4.9 %	29420305
	(6) Theophylline calcium	10 %	5.8 %	29420306
	(7) Theobromine	10 %	5.8 %	29420307
	(8) Other :			
	Alkaloids of coca leaves; phenylmethylaminopropane; 1-phenyl-2-methylaminopropanol-1; 1-phenyl-1-chloro-2-methylaminopropane; 1-phenyl-2-dimethylaminopropanol-1; 1-phenyl-1-chloro-2-dimethylaminopropane; 1-phenyl-2-dimethylaminopropane; salts of all the foregoing	20 %	8.2 %	29420308A
	Other	10 %	5.8 %	29420308B

No.	Description	Base Rate	Offer	Tariff Line No.
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:			
	1 Malt sugar	25 %	AG	294301
	2 Sorbose	20 %	AG	294302
	3 Other :			
	Sugar ethers and sugar esters, and their salts	10 %	AG	29430301
	Other	20 %	AG	29430302
29.44	Antibiotics:			
	1 Penicillins and streptomycin	10 %	5.8 %	294401
	Penicillins			
	Streptomycin			
	2 Other :			
	Dihydrostreptomycin	10 %	5.8 %	29440201
	Tetracycline, chlortetracycline and oxytetracycline	10 %	5.8 %	29440202
	Cycloserine	10 %	5.8 %	29440203
	Viomycin	7.5 %	4.9 %	29440204
	Erythromycin	8.5 %	5.3 %	29440205
	Other streptomycins	8.5 %	5.3 %	29440206
	Other tetracyclines	8.5 %	5.3 %	29440207
	Other	8.5 %	5.3 %	29440208
29.45	Other organic compounds	10 %	5.8 %	2945

No.	Description	Base Rate	Offer	Tariff Line No.
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:			
	1 *Fel ursi* and toad-cake	Free	Free	300101
	2 Liver extract	5 %	3.7 %	300102
	3 Other	5 %	3.7 %	300103
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:			
	1 Microbial vaccines	Free		300201
	In liquid form			
	Other			
	2 Other:			
	Antisera	Free		30020201
	Other	Free	Free	30020202
30.03	Medicaments (including veterinary medicaments):			
	1 Preparations with a basis of antibiotics and preparations with a basis of hormones:			
	(1) Of penicillins or of streptomycin	15 %	7.2 %	30030101
	Of penicillins			
	Of streptomycin			

No.	Description	Base Rate	Offer	Tariff Line No.
(30.03 -1)	(2) Preparations with a basis of insulin	15 %	7.2 %	30030102
	(3) Other :			
	Of viomycin	7.5 %	4.9 %	30030103A
	Of chloramphenicol (chloromycetin)	8.5 %	5.3 %	30030103B
	Of erythromycin	8.5 %	5.3 %	30030103C
	Of dihydrostreptomycin, of cycloserine, of tetracycline, of chlortetracycline or of oxytetracycline	15 %	7.2 %	30030103D
	Of other antibiotics	8.5 %	5.3 %	30030103E
	Of hormones	10 %	5.8 %	30030103F
	2 Preparations with a basis of vitamins	7.5 %	4.9 %	300302
	3 Other:			
	(1) Put up in forms or in packings of a kind sold by retail:			
	A Preparations with a basis of heat-treated human plasma protein and preparations with a basis of heat-treated human serum albumin	12.5 %	6.6 %	30030301A
	B Other :			
	Containing alkaloids or derivatives thereof:			
	Of narcotics, or of awakening-amines	25 %	10 %	30030301BA1
	Other	12.5 %	6.6 %	30030301BA2
	Other:			
	Aspirin preparations	12.5 %	6.6 %	30030301BB1
	Anti-histaminic preparations	12.5 %	6.6 %	30030301BB2
	Remedy for gastro-enteropathy	12.5 %	6.6 %	30030301BB3
	Ginseng root	12.5 %	6.6 %	30030301BB4
	Of narcotics, of cannabis or of awakening-amines	25 %	10 %	30030301BB5

No.	Description	Base Rate	Offer	Tariff Line No.
(30.03 -3-(1) -B)	Other	12.5 %	6.6 %	30030301BB6
	(2) Other:			
	Containing alkaloids or derivatives thereof:			
	Of narcotics or awakening-amines	20 %	8.2 %	30030302AA
	Other	10 %	5.8 %	30030302AB
	Other:			
	Of narcotics, of cannabis or of awakening-amines	20 %	8.2 %	30030302BA
	Other	10 %	5.8 %	30030302BB
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	10 %	5.8 %	3004
	Plasters			
	Other			
30.05	Other pharmaceutical goods	10 %	5.8 %	3005
	Catgut, similar surgical suture materials; laminaria and laminaria tents			
	Absorbable surgical haemostatics			
	Opacifying preparations for X-ray examinations and diagnostic reagents; blood-grouping reagents			
	Dental cements and other dental fillings			
	First-aid boxes and kits			

No.	Description	Base Rate	Offer	Tariff Line No.
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free	Free	3101
31.02	Mineral or chemical fertilisers, nitrogenous:			
	1 Ammonium sulphate	Free	Free	310201
	2 Sodium nitrate:			
	(1) Natural and refined therefrom	Free	Free	31020201
	Natural			
	Refined			
	(2) Other	7.5 %	Free	31020202
	3 Calcium cyanamide	10 %	Free	310203
	4 Other	Free	Free	310204
	Ammonium nitrate			
	Ammonium sulphonitrate			
	Calcium nitrate and calcium nitrate-magnesium nitrate			
	Urea			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
31.03	**Mineral or chemical fertilisers, phosphatic:**			
	Basic slag (Thomas slag)	Free	Free	310301
	Superphosphates (single, double or triple):			
	Double or triple superphosphates, containing not less than 30% of phoshoric acid evaluated as P_2O_5 on the dry weight	10 %	5.8 %	31030201
	Other	Free	Free	31030202
	Other	Free	Free	310303
31.04	**Mineral or chemical fertilisers, potassic:**			
	1 **Potassium chloride**	Free	Free	310401
	2 **Potassium sulphate**	Free	Free	310402
	3 Other	Free	Free	310403
	Crude natural potassium salts(for example, carnallite, kainite and sylvinite); and crude potassium salts obtained by the treatment of residues of beet molasses			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:			
	Containing nitrogen, phosphorus and potassium	Free	Free	310501
	Containing nitrogen and phosphorus:			
	Monoammonuim and diammonium orthophosphates, and the goods consisting chiefly of ammonium phosphates	10 %	10 %	31050201
	Other	Free	Free	31050202
	Containing nitrogen and potassium	Free	Free	310503
	Other	Free	Free	310504
32.01	Tanning extracts of vegetable origin	Free	Free	3201
	Quebracho extract			
	Wattle extract			
	Other			
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives:			
	1 Tannins	5 %	3.7 %	320201
	2 Tannin derivatives	7.5 %	4.9 %	320202
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic, or bacterial origin):			

No.	Description	Base Rate	Offer	Tariff Line No.
(32.03)	1 Synthetic organic tanning substances	2.5 %	Free	320301
	2 Enzymatic preparations for pre-tanning	7.5 %	4.9 %	320302
	3 Other	10 %	5.8 %	320303
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:			
	1 Colouring matter of vegetable origin:			
	(1) Logwood extract	2.5%	2 %	32040101
	(2) Butter dyes	Free	Free	32040102
	(3) Other	2.5 %	2 %	32040103
	2 Colouring matter of animal origin	2.5 %	2 %	320402
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:			
	1 Pigment resin colour bases	7.5 %	4.9 %	320501
	2 Natural indigo	Free	Free	320502
	3 Other	12.5 %	6.6 %	320503
	Basic dyes			
	Direct dyes			
	Acid dyes			
	Mordant dyes and acid mordant dyes			
	Sulphide dyes and sulphide vat dyes			
	Synthetic indigo			

No.	Description	Base Rate	Offer	Tariff Line No.
(32.05 -3)	Other vat dyes			
	Solvent dyes			
	Rapid dyes			
	Dispersed dyes			
	Reactive dyes			
	Pigment dyestuffs			
	Other synthetic organic dyestuffs			
	Products of the kind known as optical bleaching agents			
	Other			
32.06	Colour lakes:			
	1 Pigment resin colour bases	7.5 %	4.9 %	320601
	2 Other	12.5 %	6.6 %	320602
32.07	Other colouring matter; inorganic products of a kind used as luminophores:			
	1 Prussian blue	5 %	3.7 %	320701
	2 Ultramarine blue	12.5 %	6.6 %	320702
	3 Lithopone	10 %	5.8 %	320703
	4 Inorganic products of a kind used as luminophores	7.5 %	4.9 %	320704
	5 Other:			
	White prepared pigments, containing not less than 80% by weight of titanium oxide in the dry state	7.5 %	6 %	320705
	Other	7.5 %	4.9 %	320705

No.	Description	Base Rate	Offer	Tariff Line No.
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries ; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes :			
	1 Prepared pigments, prepared opacifiers and prepared colours	7.5 %	4 %	320801
	2 Other :			
	Glass frit and other glass, in the form of powder, granules or flakes	5 %	3.7 %	32080201
	Gold liquids and platinum liquids	7.5 %	4.9 %	32080202
	Other	7.5 %	4.9 %	32080203
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirit of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:			
	1 Natural resin varnishes	10 %	5.8 %	320901
	2 Cellulose lacquers	10 %	5.8 %	320902
	Water-thinned paints (emulsion paints or dispersion paints)			
	Other			
	3 Oil paints	7.5 %	4.9 %	320903
	Water-thinned paints (emulsion paints or dispersion paints)			
	Other:			
	Anti-corrosive paints			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(32.09)	4 Coatings containing synthetic resin, excluding those falling within 1, 2 or 3 above:			
	(1) Synthetic resin lacquers	11.25 %	6 %	32090401
	Water-thinned paints (emulsion paints or dispersion paints)			
	Other:			
	Synthetic resin varnishes			
	Insulating lacquers			
	Ship's botton paints			
	Other			
	(2) Other:			
	Water-thinned paints (emulsion paints or dispersion paints)	12.5 %	6 %	32090402A
	Other :			
	Lacquers excluding insulating coatings	10 %	5.8 %	32090402BA
	Other	12.5 %	6 %	32090402BB
	5 Pearl essence :			
	Ready for use as coating	5 %	3.2 %	32090501
	Other	4 %	3.1 %	32090502
	6 Aluminium paste	10 %	5.8 %	320906
	7 Alkali bluetoner	8.75 %	5.4 %	320907
	8 Stamping foils	10 %	5.8 %	320908
	9 Dyes	12.5 %	6.6 %	320909
	10 Other :			
	Water-thinned, paints (emulsion paints or dispersion paints)	10 %	5.8 %	32091001
	Other varnishes and paints:			
	Bituminous coatings	10 %	2 %	32091002A

No.	Description	Base Rate	Offer	Tariff Line No.
(32.09 -10)	Ship's bottom paints	10 %	5.8 %	32091002B
	Other	10 %	5.8 %	32091002C
	Solution of artificial plastic materials	10 %	5.8 %	32091003
	Pigments in paint or enamel media	10 %	5.8 %	32091004
	Prepared water pigments of the kind used in finishing leather	10 %	5.8 %	32091005
	Other	10 %	5.8 %	32091006
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	10 %	5.8 %	3210
32.11	Prepared driers	10 %	5.8 %	3211
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	7.5 %	4.9 %	3212
32.13	Writing ink, printing ink and other inks:			
	1 Inks for printing or duplicating:			
	(1) Black	10 %	5.8 %	32130101
	(2) Other	10 %	5.8 %	32130102
	2 Other	10 %	5.8 %	321302
	Writing and drawing inks			
	Chinese ink-sticks, including those in paste or liquid form			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids:			
	1 Essential oils, including concretes and absolutes:			
	(1) Bay leaf oil, bergamot oil, cananga oil, cassia oil, cinnamon leaf oil, cedar oil, citronella oil, clove oil, eucalyptus oil, fennel oil, ginger grass oil, lemon oil, orange oil, palmarosa oil, petit-grain oil, rosemary oil, rosewood oil, sandal wood oil, star-anise oil, thyme oil, ylang-ylang oil and Gyusho oil	Free	Free	33010101
	Bay leaf oil			
	Bergamot oil			
	Cananga oil			
	Cassia oil			
	Cedar oil			

No.	Description	Base Rate	Offer	Tariff Line No.
(33.01-1-(1))	Citronella oil			
	Clove oil			
	Eucalyptus oil			
	Fennel oil			
	Lemon oil			
	Orange oil			
	Petit-grain oil			
	Rosemary oil			
	Rosewood oil			
	Sandal wood oil			
	Star-anise oil			
	Ylang-ylang oil			
	Cinnamon leaf oil, ginger grass oil, palmarosa oil, thyme oil and gyusho oil			
	(2) Geranium oil, lavender oil, lemongrass oil, patchouli oil, vetiver oil and Ho oil :			
	*(1) Lemongrass oil	Free	Free	33010102A
	*(2) Patchouli oil	5 %	2.4 %	33010102B
	*(2) Vetiver oil	5 %	2.4 %	33010102C
	*(3) Geranium oil	5 %	3.7 %	33010102D

No.	Description	Base Rate	Offer	Tariff Line No.
(33.01-1-(2))	Lavender oil	5 %	3.7 %	33010102E
	*(3) Ho oil	5 %	3.7 %	33010102F
	(3) Other			
	Peppermint oil, obtained from *Mentha arvensis*:			
	*(1) Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order:			
	*(i) For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April—March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	15 %	AG	33010103AA1
	*(ii) Other	15 %	AG	33010103AA2
	Other	15 %	AG	33010103AB
	*(2) Other peppermint oil	15 %	AG	33010103B
	*(2) Spearmint (*Mentha viridis*) oil	5 %	3.7 %	33010103C
	*(2) Rose oil	10 %	5.8 %	33010103D
	*(2) Jasmin oil	10 %	5.8 %	33010103E
	*(2) Other	10 %	5.8 %	33010103F
	2 Resinoids	5 %	3.7 %	330102

No.	Description	Base Rate	Offer	Tariff Line No.
33.02	Terpenic by-products of the deterpenation of essential oils	5 %	3.7 %	3302
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	10 %	5.8 %	3303
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:			
	1 Of an alcoholic strengh of 10° or higher	17.5 %	7.8 %	330401
	2 Other	12.5 %	6.6 %	330402
	Of a kind used as raw materials for foodstuffs			
	Other			
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	10 %	5.8 %	3305
33.06	Perfumery, cosmetics and toilet preparations:			
	1 Perfumed water including eau de Cologne and the like	25 %	9.5 %	330601
	2 Toilet powder (including in cake, paste or liquid)	15 %	7.2 %	330602
	3 Perfumed hair oil, cream, pomade, rouges and other preparations of oil, fat or wax:			
	Pomade and perfumed hair oil	25 %	9.5 %	33060301

No.	Description	Base Rate	Offer	Tariff Line No.
(33.06 -3)	**Shaving preparations**	25 %	9.5 %	33060302
	Lipsticks and rouges	15 %	7.2 %	33060303
	Hair creams	15 %	7.2 %	33060304
	Foundation creams	15 %	7.2 %	33060305
	Other creams:	15 %	7.2 %	33060306
	In liquid form			
	Other			
	Other	15 %	7.2 %	33060307
	4 Dentifrices	7.5 %	4.9 %	330604
	5 Other:			
	(1) Room deodorisers	10 %	5.8 %	33060501
	(2) Other :			
	Incenses	20 %	8.2 %	33060502A
	Manicure preparations	20 %	8.2 %	33060502B
	Shaving preparations	20 %	8.2 %	33060502C
	Other:			
	In liquid or paste form	15 %	7.2 %	33060502DA
	Toilet water			
	Hair tonics			
	Shampoos			
	Other			
	Other	17.5 %	7.8 %	33060502DB
	Shampoos			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:			
	1 **Toilet soap, including medicated soap :**			
	Medicated soap	15 %	7.2 %	34010101
	Other :			
	Perfumed	13.5 %	6.9 %	34010102A
	Other	15 %	7.2 %	34010102B
	2 Laundry soap	10 %	5.8 %	340102
	3 Other	10 %	5.8 %	340103
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:			
	1 Organic surface-active agents and surface-active preparations	17.5 %	7.8 %	340201
	Organic synthetic detergents			
	Other			
	2 Other	10 %	5.8 %	340202

No.	Description	Base Rate	Offer	Tariff Line No.
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals :			
	Greases	7.5 %	4.9 %	340301
	Other lubricating preparations :			
	Cutting oils, of a specific gravity more than 0.8494 at 15°C, containing more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	11.25 %	6 %	34030201
	Other:			
	Containing more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	10 %	5.8 %	34030202A
	Containing not more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	12.5 %	6 %	34030202B
	Other	12.5 %	6 %	340303

No.	Description	Base Rate	Offer	Tariff Line No.
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents :			
	Polishing waxes	7.5 %	4.9 %	340401
	Polyethylene glycol	10 %	5.8 %	340402
	Other	10 %	5.8 %	340403
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:			
	1 Polishing waxes	10 %	5.8 %	340501
	2 Metal polishes			
	Consisting chiefly of mineral materials	5 %	3.7 %	34050201
	Other	10 %	4 %	34050202
	3 Other	10 %	5.8 %	340503
	Shoe polishes			
	Other			
34.06	Candle, tapers, night-lights and the like	7.5 %	4.9 %	3406
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms:			
	1 Modelling pastes	10 %	5.8 %	340701
	2 Preparations of a kind known as "dental wax" or as "dental impression compounds"	10 %	5.8 %	340702

No.	Description	Base Rate	Offer	Tariff Line No.
35.01	Casein, caseinates and other casein derivatives; casein glues:			
	1 Casein	Free	AG	350101
	2 Other	10 %	AG	350102
35.02	Albumins, albuminates and other albumin derivatives:			
	1 Egg albumen	20 %	AG	350201
	2 Other	7.5 %	4.9 %	350202
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:			
	1 Gelatin and glues derived from bones, hides, nerves, tendons or from similar products:			
	Gelatin for photographic purposes	7.5 %	4.9 %	35030101
	Other gelatins	20 %	20 %	35030102

No.	Description	Base Rate	Offer	Tariff Line No.
(35.03 -1)	Glues derived from bones, hides, nerves, tendons or from similar products	20 %	20 %	35030103
	2 Fish glues and isinglass	5 %	3.2 %	350302
	3 Other	10 %	4.8 %	350303
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed:			
	1 Peptones and their derivatives	7.5 %	4.9 %	350401
	2 Hide powder	5 %	3.7 %	350402
	3 Other	20 %	AG	350403
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	25 %	AG	3505

No.	Description	Base Rate	Offer	Tariff Line No.
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:			
	1 Put up in packings for sale by retail :			
	Solution or paste of natural rubber	2.5 %	2.1 %	35060101
	Other	10 %	5.8 %	35060102
	2 Other	10 %	5.8 %	350602
36.01	Propellent powder	10 %		3601
36.02	Prepared explosives, other than propellent powders	10 %		3602
36.03	Mining, blasting and safety fuses	10 %		3603
36.04	Percussion and detonating caps; igniters; detonators	10 %		3604
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	7.5 %	6 %	3605
36.06	Matches (excluding Bengal matches):			
	1 In containers in which there are not more than 70 matches	0.20 yen/ container	0.08 yen/container	360601
	2 Other	12.5 %	6.6 %	360602
36.07	Ferro-cerium and other pyrophoric alloys in all forms	7.5 %	4.9 %	3607
36.08	Other combustible preparations and products	7.5 %	4.9 %	3608

No.	Description	Base Rate	Offer	Tariff Line No.
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth:			
	1 For X-ray:			
	X-ray film	20 %	8.2 %	37010101
	Not for fluorography (for medical use)			
	Not for fluorography, n.e.s.			
	For fluorography			
	X-ray plates	20 %	8.2 %	37010102
	2 Other:			
	(1) Colour plates and colour film	30 %	12 %	37010201
	Colour plates			
	Colour film:			
	Negative			
	Reversal			
	For diffusion transfer process, combined with transferring material and developing agents			
	Other			
	(2) Other:	15 %	7.2 %	37010202
	Film pack			
	For graphic art:			
	For offset printing, backed with metal plates			
	Other:			
	Plates			
	Film			
	Other:			
	Plates			
	Film			

No.	Description	Base Rate	Offer	Tariff Line No.
37.02	Film in rolls, sensitised, unexposed, perforated or not:			
	1 Cinematograph film:			
	(1) Colour film:			
	A Not more than 30 mm in width, reversal	40 %	16 %	37020101A
	16mm in width, for use in 16mm camera			
	Other			
	B Other:			
	35mm in width:	30 %	12 %	37020101BA
	Negative			
	Positive			
	Other			
	16mm in width:	30 %	12 %	37020101BB
	Negative			
	Positive			
	Other	30 %	12 %	37020101BC BB
	(2) Other:			
	For X-ray	15 %	7.2 %	37020102A
	Other	15 %	7.2 %	37020102B
	35mm in width:			
	Negative			

No.	Description	Base Rate	Offer	Tariff Line No.
(37.02 -1-(2))	Other			
	16mm in width:			
	Negative			
	Other			
	Other			
	2 Other:			
	(1) For X-ray	20 %	8.2 %	37020201
	(2) Colour film	40 %	16 %	37020202
	For general purposes:			
	35mm in width:			
	Negative			
	Other			
	Other:			
	Negative			
	Other			
	Other:			
	Negative			
	Other			
	(3) Other	15 %	7.2 %	37020203
	For general purposes:			
	35mm in width			
	Other			
	For micro-reproduction photography:			
	35mm in width			
	Other			
	For graphic art			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed:			
	1 Colour photographic paper	40 %	16 %	370301
	2 Other			
	Sensitised photographic paper for diffusion transfer process, combined with transferring material and developing agents:			
	In rolls	7.5 %	4.9 %	37030201A
	Other	12.5 %	6 %	37030201B
	Photographic paper:	12.5 %	6.6 %	37030202
	For copying			
	Other			
	Other	12.5 %	6.6 %	37030203
37.04	Sensitised plates and film, exposed but not developed, negative or positive:			
	1 Cinematograph film:			
	(1) For news:			
	35 mm in width	15 yen/m	9 yen/m	37040101A

No.	Description	Base Rate	Offer	Tariff Line No.
(37.04 -1-(1))	Other	5 yen/m	3 yen/m	37040101B
	(2) Other :			
	A Not more than 10 mm in width	2.5 yen/m	1.5 yen/m	37040102A
	B More than 10 mm but not more than 30 mm in width, to be cut lengthwise into two or more pieces of a width not more than 10 mm after developing	5 yen/m	3 yen/m	37040102B
	C More than 10 mm but not more than 30 mm in width, excluding those falling within B above	12.50 yen/m	7.5 yen/m	37040102C
	D More than 30 mm in width :			
	35 mm in width	15 yen/m	9 yen/m	37040102DA

No.	Description	Base Rate	Offer	Tariff Line No.
(37.04 -1-(2)-D)	Other	25 yen/m	15 yen/m	37040102DB
	2 Other	15 %	7.2 %	370402
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	15 %	7.2 %	3705
37.06	Cinematograph film, exposed and developed, consisting only of sund track, negative or positive :			
	1 Not more than 30 mm in width	12.50 yen/m	7.5 yen/m	370601
	2 Other :			
	35 mm in width	15 yen/m	9 yen/m	37060201
	Other	25 yen/m	15 yen/m	37060202
37.07	Other cinematograph film, exposed and developed whether or not incorporating sound track, negative or positive :			
	1 For news :			
	35 mm in width	15 yen/m	9 yen/m	37070101
	Other	5 yen/m	3 yen/m	37070102

No.	Description	Base Rate	Offer	Tariff Line No.
(37.07)	2 Other:			
	(1) Not more than 10 mm in width	2.50 yen/m	1.5 yen/m	37070201
	Colour film			
	Other			
	(2) More than 10 mm but not more than 30 mm in width	12.50 yen/m	7.5 yen/m	37070202
	Colour film			
	Other			
	(3) More than 30 mm but not more than 40 mm in width	15 yen/m	9 yen/m	37070203
	Colour film:			
	Negative			
	Other			
	Other			
	(4) More than 40 mm in width	50 yen/m	30 yen/m	37070204
	Colour film			
	Other			
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	10 %	5.8 %	3708

No.	Description	Base Rate	Offer	Tariff Line No.
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil:			
	1 Artificial graphite:			
	(1) Of a kind of which 75% or more by weight can pass through the sieve of 105 microns in mesh stipulated by a Cabinet Order	12 %	6.5 %	38010101
	(2) Other	5 %	3.7 %	38010102
	Materials for electrical brushes			
	Other			
	2 Colloidal graphite	5 %	3.7 %	380102
38.02	Animal black (for example, bone black and ivory black), including spent animal black:			
	1 Bone black	Free	Free	380201
	2 Other	7.5 %	4.9 %	380202
38.03	Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products:			
	1 Activated carbon	10 %	5.8 %	380301
	2 Other	5 %	3.7 %	380302

No.	Description	Base Rate	Offer	Tariff Line No.
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	2.5 %	2 %	3804
38.05	Tall oil:			
	1 Crude	2.5 %	Free	380501
	2 Refined	5 %	3.7 %	380502
38.06	Concentrated sulphite lye	2.5 %	2 %	3806
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol):			
	1 Spirits of turpentine	5 %	3.7 %	380701
	2 Pine oil	2.5 %	2 %	380702
	3 Other	5 %	3.7 %	380703
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils:			
	1 Rosin	Free	Free	380801
	2 Rosin spirit and rosin oils	5 %	Free	380802
	3 Disproportionated rosin and its derivatives	10 %	Free	380803

No.	Description	Base Rate	Offer	Tariff Line No.
(38.08)	4 Other	5 %	3.7 %	380804
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	Free	Free	3809
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	5 %	3.2 %	3810
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):			
	1 Put up in forms or packings for sale by retail	10 %	5.8 %	381101
	Disinfectants			
	Insecticides			
	Fungicides other than disinfectants			
	Herbicides (weed-killers)			
	Other			
	2 Other:			
	(1) Preparations with a basis of dichlorodiphenyltrichloroethane (DDT). or of benzene hexachloride (BHC)	10 %	5.8 %	38110201
	(2) Preparations with a basis of the following: octachlorotetrahydromethanoindan (chlordan); heptachlorotetrahydromethanoindene(heptachlor); hexachlorohexahydro-endo, exo-dimethanonaphthalene (aldrin); hexachloroepoxyoctahydro-endo, endo-dimethanonaphthalene (endrin) or hexachloroepoxyoctahydro-endo, exo-dimethanonaphthalene (dieldrin)	10 %	5.8 %	38110202

No.	Description	Base Rate	Offer	Tariff Line No.
(38.11 -2)	(3) Other	10 %	5.8 %	38110203
	Disinfectants:			
	Of organic sulphur			
	Other			
	Miticides			
	Other insecticides:			
	Of organic phosphorous			
	Of organic chlorine			
	Other			
	Fungicides other than disinfectants			
	Herbicides (weed-killers)			
	Other			
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:			
	1 Mordants	10 %	5.8 %	381201
	2 Other:			
	With a basis of amylaceous substances	20 %	AG	38120201
	Other	10 %	5.8 %	38120202
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:			
	1 Welding fluxes	10 %	5.8 %	381301
	2 Other	10 %	5.8 %	381302

No.	Description	Base Rate	Offer	Tariff Line No.
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:			
	1 Anti-knock preparations with a basis of tetraalkyllead :			
	Preparations with a basis of tetramethyllead	10 %	Free	38140101
	Preparations with a basis of tetraethyllead	10 %	Free	38140102
	Other	10 %	5.8 %	38140103
	2 Other	10 %	5.8 %	381402
	For fuel oil			
	For lubricating oil			
	Other			
38.15	Prepared rubber accelerators.	12.5 %	6.6 %	3815
38.16	Prepared culture media for development of micro-organisms.	5 %	3.7 %	3816
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	10 %	5.8 %	3817
38.18	Composite solvents and thinners for varnishes and similar products	10 %	5.8 %	3818
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:			

No.	Description	Base Rate	Offer	Tariff Line No.
(38.19)	1 Preparations for pre-tanning	7.5 %	4.9 %	381901
	2 Mixtures of liquid alkyl-arylhydrocarbons	7.5 %	4.9 %	381902
	3 Liquid polyethylene glycol	10 %	5.8 %	381903
	4 Naphthenic acid	7.5 %	4.9 %	381904
	5 Catalysts:			
	(1) Iron catalysts and platinum catalysts	Free	Free	38190501
	(2) Silica-alumina catalysts	10 %	5.8 %	38190502
	(3) Other	7.5 %	4.9 %	38190503
	6 Rubber anti-oxidants	12.5 %	6.6 %	381906
	7 Refractory construction materials	7.5 %	4.9 %	381907
	Refractory cements and mortars			
	Other			
	8 Master blend for the manufacture of chewing-gum excluding those containing sugar or other sweetenings or flavours	Free	Free	381908
	9 Selenium residue and tellurium residue	Free	Free	381909
	10 Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(38.19 -10)	Refractory compositions	10 %	5.8 %	38191001
	Materials for electrical brushes, consisting of graphite added with metal, carbon or other substances, put up in block, plates, bars or similar forms	10 %	4 %	38191002
	Solid solutions and mixtures, of metal carbides	10 %	4 %	38191003
	Soda lime	10 %	5.8 %	38191004
	Derivatives of mixture of fatty acids	10 %	5.8 %	38191005
	Residual products of the chemical or allied industries	10 %	4.8 %	38191006
	Other	10 %	4.8 %	38191007

No.	Description	Base Rate	Offer	Tariff Line No.
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):			
	1 Liquid or pasty (including emulsions, dispersions and solutions):			
	(1) Extender for pigment resin colours	10 %	5.8 %	39010101
	Of phenol resins			
	Of amino resins			
	Other			
	(2) Other :			
	Of phenol resins	10 %	5.8 %	39010102A
	Of amino resins	10 %	5.8 %	39010102B
	Of polyesters	10 %	5.8 %	39010102C
	Of polyamides	10 %	5.8 %	39010102D
	Of polyurethanes	10 %	5.8 %	39010102E
	Of epoxide resins	10 %	5.8 %	39010102F
	Of silicones	15 %	7.2 %	39010102G
	Other	10 %	7 %	39010102H
	2 Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms:			
	(1) Of phenol resins	10 %	5.8 %	39010201
	Ion exchangers			
	Other			
	(2) Of polyester resins	10 %	5.8 %	39010202
	(3) Of silicones	15 %	7.2 %	39010203
	(4) Other :			
	Ion exchangers	10 %	5.8 %	39010204
	Other:			
	Of amino resins	10 %	5.8 %	39010204
	Of polyamides	10 %	7 %	39010204

No.	Description	Base Rate	Offer	Tariff Line No.
3907.2 (cont.)	Of polyurethanes	10 %	5.8 %	39010204
	Of epoxide resins	10 %	5.8 %	39010204
	Other	10 %	7 %	39010204
	3 Waste and scrap;			
	Of phenol resins	5 %	3.7 %	39010301
	Other	15 %	7.2 %	39010302
	4 Adhesive products coated with an adhesive :			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390104
	Of polyesters			
	Of polyurethanes			
	Other			
	Other	15 %	4.9 %	390104
	Of polyesters			
	Of polyurethanes			
	Other			
	5 Those impregnating, coating, covering or laminating the textile fabrics defined in Note 1 to Chapter 59	15 %	6 %	390105
	Of phenol resins			
	Of amino resins			
	Of polyesters			
	Of polyamide			
	Of epoxide resins			
	Other			
	6 Other :			
	(1) Of phenol resins	15 %	7.2 %	39010601
	Plates, sheets, film, foil or strip			
	Other forms			

No.	Description	Base Rate	Offer	Tariff Line No.
	(2) Of polyester resins	15 %	7.2 %	39010602
	Plates, sheets, film, foil or strip:			
	Polyethylene terephthalate film			
	Other			
	Other forms			
	(3) Of silicones	15 %	7.2 %	39010603

No.	Description	Base Rate	Offer	Tariff Line No.
(39.01-6-(4))	(4) Other	15 %	7.2 %	39010604
	Of amino resins:			
	Plates, sheets, film, foil or strip			
	Other forms			
	Of polyamides:			
	Plates, sheets, film, foil or strip			
	Other forms			
	Of polyurethanes			
	Of epoxide resins			
	Other			
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):			
	1 Liquid or pasty (including emulsions, dispersions and solutions):			
	(1) Extender for pigment resin colours	10 %	5.8 %	39020101
	(2) Of polypinene	10 %	5.8 %	39020102
	(3) Other:			
	Of polyvinyl chloride	10 %	5.8 %	39020103A
	Of copolymers of vinyl chloride and vinyl acetate	10 %	5.8 %	39020103B
	Of acrylic resins	10 %	5.8 %	39020103C
	Of polyvinyl acetate	10 %	5.8 %	39020103D

No.	Description	Base Rate	Offer	Tariff Line No.
(39-02-1 -(3))	Of polybutene	17.5 %	7.8 %	39020103E
	Other	10 %	5.8 %	39020103F
	2 Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms:			
	(1) Of polyethylene	35 yen/kg	28 yen/kg	39020201
	(2) Of fluorine resins	17.5 %	10.5 %	39020202
	(3) Of polystyrene :			
	Ion exchangers	17.5 %	7.8 %	39020203A
	Other:			
	Of foaming-in-place polystyrene	10 %	5.8 %	39020203BA
	Other	17.5 %	14 %	39020203BB
	(4) Of polyvinyl chloride resins or polyvinyl acetate resins	10 %	5.8 %	39020204
	Of polyvinyl chloride			
	Of copolymers of vinyl chloride and vinyl acetate			
	Of polyvinyl acetate			
	(5) Of acrylic resins	10 %	5.8 %	39020205
	Ion exchangers			
	Other:			
	Of methylmethacrylic resin			
	Other			
	(6) Of polypropylene	40 yen/kg	32 yen/kg	39020206
	(7) Of polypinene	10 %	5.8 %	39020207
	(8) Other :			
	Of ion-exchange resins	17.5 %	7.8 %	39020208A

No.	Description	Base Rate	Offer	Tariff Line No.
(3902-2-(8))	Other	10 %	5.8 %	39020208B
	Of polystyrene copolymers			
	Of polyvinyl butyral			
	Of polyvinyl alcohol			
	Other			
	3 Waste and scrap:			
	(1) Of polyethylene	15 %	7.2 %	39020301
	(2) Of acrylic resins	15 %	7.2 %	39020302
	(3) Other :	15 %	7.2 %	39020303
	Of polypropylene			
	Of polystyrene and its copolymers			
	Of polyvinyl chloride			
	Of copolymers of vinyl chloride and vinyl acetate			
	Of polyvinyl acetate			
	Other			
	4 Adhesive products coated with an adhesive :			
	Of polyethylene :			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204

No.	Description	Base Rate	Offer	Tariff Line No.
	Of polypropylene:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Of polystyrene and its copolymers:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Of polyvinyl chloride:			
	Plates, tiles or strip of the types used for flooring:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Other:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204

No.	Description	Base Rate	Offer	Tariff Line No.
	Other	15 %	4.9 %	390204
	Of copolymers of vinylchloride and vinylacetate:			
	Plates, tiles or strip of the types used for flooring:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Other:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Of acrylic resins:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other:			
	Of methyl-			
	resins	17.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204

No.	Description	Base Rate	Offer	Tariff Line No.
	Of polyvinyle acetate:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Other:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other:			
	Of fluorine resins	17.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204

No.	Description	Base Rate	Offer	Tariff Line No.
	5 Those impregnating, coating, covering or laminating the textile fabrics defined in Note 1 to Chapter 59:			
	(1) Of polyvinyl chloride resins or polyvinyl acetate resins :			
	Of polyvinyl chloride resins:			
	In primary forms	10 %	5.8 %	39020501AA
	Other	15 %	6 %	39020501AB
	Of coplymers of vinyl chloride and vinyl acetate:			
	In primary forms	10 %	5.8 %	39020501BA
	Other	15 %	6 %	39020501BB
	Of polyvinyl acetate:			
	In primary forms	10 %	5.8 %	39020501CA
	Other	15 %	6 %	39020501CB
	(2) Other :			
	Of methyl methacrylate resins	17.5 %	6 %	39020502A
	Of other acrylic resins	15 %	6 %	39020502B
	Of fluorine resins	17.5 %	6 %	39020502C
	Other	15 %	6 %	39020502D
	6 Other:			
	(1) Of polyethylene	15 %	7.2 %	39020601
	Monofil, seamless tubes, rods, sticks or profile shapes			
	Plates, sheets, film, foil or strip			
	(2) Of fluorine resins	17.5 %	7.8 %	39020602
	(3) Of polystyrene	15 %	7.2 %	39020603
	Monofil, seamless tubes, rods, sticks or profile shapes			

No.	Description	Base Rate	Offer	Tariff Line No.
(39.02-6 -(3))	Plates, sheets, film, foil or strip			
	(4) Of polyvinyl chloride resins or polyvinyl acetate resins:			
	A Polyvinyl chloride resin plaiting materials with a core of rattan	15 %	7.2 %	39020604A
	B Other :			
	Of polyvinyl chloride:			
	Monofil	15 %	7.2 %	39020604BA1
	Seamless tubes, rods, sticks, or profile shapes,	10 %	5.8 %	39020604BA2
	Plates, tiles or strip of the types used for flooring:			
	In primary forms	10 %	5.8 %	39020604BA31
	Other	15 %	7.2 %	39020604BA32
	Other:			
	In primary forms	10 %	5.8 %	39020604BA41
	Other	15 %	7.2 %	39020604BA42
	Of copolymers of vinyl chloride and vinyl acetate:			
	Monofil	15 %	7.2 %	39020604BB1
	Seamless tubes, rods, sticks or profile shapes	10 %	5.8 %	39020604BB2
	Plates, tiles or strip of the types used for flooring:			
	In primary forms	10 %	5.8 %	39020604BB31
	Other	15 %	7.2 %	39020604BB32
	Other:			
	In primary forms	10 %	5.8 %	39020604BB41
	Other	15 %	7.2 %	39020604BB42
	Of polyvinyl acetate:			
	In primary forms	10 %	5.8 %	39020604BC1
	Other	15 %	7.2 %	39020604BC2
	(5) Of acrylic resins :			
	Of methyl methacrylic resins:	17.5 %	7.8 %	39020605A

No.	Description	Base Rate	Offer	Tariff Line No.
(39.02-6 -(5))	Plates, sheets, film, foil or strip			
	Other forms			
	Other	15 %	7.2 %	39020605B
	Plates, sheets, film, foil or strip			
	Other forms			
	(6) Other	15 %	7.2 %	39020606
	Of polypropylene:			
	Plates, sheets, film, foil or strip			
	Other forms			
	Of polystyrene copolymers:			
	Monofil, seamless tubes, rods, sticks or profile shapes			
	Plates, sheets, film, foil or strip			
	Of polyvinyl butyral			
	Other			
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:			
	1 Adhesive products coated with an adhesive:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390301

No.	Description	Base Rate	Offer	Tariff Line No.
	Of regenerated cellulose			
	Of cellulose nitrates:			
	Non-plasticised			
	Plasticised			
	Of cellulose acetates:			
	Non-plasticised			
	Plasticised			
	Of other chemical derivatives of cellulose:			
	Non-plasticised			
	Plasticised			
	Of vulcanised fibre			
	Other	10 %	4.9 %	390301
	Of regenerated cellulose			
	Of cellulose nitrates:			
	Non-plasticised			
	Plasticised			
	Of cellulose acetates:			
	Non-plasticised			
	Plasticised			
	Of other chemical derivatives of cellulose:			
	Non-plasticised			
	Plasticised			
	Of vulcanised fibre			

No.	Description	Base Rate	Offer	Tariff Line No.
(39.03 -1)	Non-plasticised			
	Plasticised			
	Of other chemical derivatives of cellulose:			
	Non-plasticised			
	Plasticised			
	Of vulcanised fibre			
	2 Other:			
	(1) Cellulose acetate, in blocks, lumps, powders (including moulding powders), granules, flakes or in similar bulk forms	13.75 %	6.9 %	39030201
	Non-plasticised			
	Plasticised			
	(2) Celluloid	5 %	3.7 %	39030202
	(3) Vulcanised fibre	10 %	5.8 %	39030203
	(4) Other			
	*(1) Ham casings and the like, in tubular form:			
	*(i) Of a flattened width not less than 90mm:	10 %	5.8 %	39030204AA
	Of regenerated cellulose			
	Other			
	*(ii) Other	10 %	5.8 %	39030204AB
	Of regenerated cellulose			
	Other			
	*(2) Other	10 %	5.8 %	39030204B
	Regenerated cellulose:			
	Cellophane sheets			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(39.03-2-(4)	Cellulose nitrates:			
	Non-plasticised			
	Plasticised			
	Cellulose acetates:			
	Non-plasticised			
	Plasticised:			
	Film			
	Other			
	Other chemical derivatives of cellulose:			
	Non-plasticised			
	Plasticised			
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)	7.5 %	6 %	3904
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):			
	1 Natural resins modified by fusion (run gums)	5 %	3.7 %	390501
	2 Artificial resins obtained by esterification of natural resins or of resinic acids (ester gums)	7.5 %	4.9 %	390502
	3 Chemical derivatives of natural rubber	7.5 %	4.9 %	390503
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:			

No.	Description	Base Rate	Offer	Tariff Line No.
(39.06)	1 Alginic acid, its salts and esters	7.5 %	4.9 %	390601
	2 Other	10 %	8 %	390602
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:			
	1 Spools, reels and similar supports	7.5 %	4.9 %	390701
	2 Other :			
	(1) Articles of materials of the kinds described in heading No. 39.01 or 39.02	15 %	7.2 %	39070201
	Articles for the conveyance or packing of goods, including disposable drinking cups ; stoppers, lids, caps and other closures			
	Sanitary or toilet articles			
	Ornamental articles and objects of personal adornment			
	Office or school supplies			
	Articles of apparel and clothing accessories			
	Articles for electric lighting			
	Roller blinds, venetian blinds and similar articles, and parts thereof			
	Other			
	(2) Other :			
	*(1) Articles of ham casings and the like, in tubular form, falling within heading No. 39.03-2-(4):			
	*(i) Of a flattened width not less than 90mm	10 %	5.8 %	39070202AA
	*(ii) Other	10 %	5.8 %	39070202AB

No.	Description	Base Rate	Offer	Tariff Line No.
(39.07-2-(2))	*(2) Other	10 %	5.8 %	39070202B
	Articles for the conveyance or packing of goods, including disposable drinking cups; stoppers, lids, caps and other closures			
	Sanitary or toilet articles			
	Ornamental articles and objects of personal adornment			
	Office or school supplies			
	Articles of apparel and clothing accessories			
	Articles for electric lighting			
	Roller blinds, venetian blinds and similar articles, and parts thereof			
	Other			
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums ;			
	Natural rubber latex, added synthetic rubber latex; thermo-sensitive, electro-positive and pre-vulcanised natural rubber latex	7.5 %	Free	400101
	Other natural rubber latex	Free	Free	400102
	Natural rubber (Hevea rubber):			
	Added with plasticisers or other substances (other than preservatives and clay) before coagulation	7.5 %	Free	40010301
	Clay-masterbatched natural rubber and SP rubber	Free	Free	40010302

No.	Description	Base Rate	Offer	Tariff Line No.
(40.01)	Other	Free	Free	40010303
	Natural gums:			
	Gutta-percha	Free	Free	40010401
	Other	Free	Free	40010402
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:			
	Synthetic rubber latex; pre-vulcanised synthetic rubber latex:			
	Of polybutadiene-styrene (SBR):			
	Synthetic rubber latex:			
	Thermo-sensitive latex and electro-positive latex	7.5 %	Free	40020101
	Other	Free	Free	40020101
	Pre-vulcanised synthetic rubber latex	7.5 %	Free	40020101
	Of polychlorobutadiene (CR):			
	Synthetic rubber latex:			

No.	Description	Base Rate	Offer	Tariff Line No.
(40.02)	Themo-sensitive and electro-positive latex	7.5 %	Free	40020102
	Other	Free	Free	40020102
	Pre-vulcanised synthetic rubber latex	7.5 %	Free	40020102
	Of polybutadiene-acrylonitrile (NBR):			
	Synthetic rubber latex:			
	Thermo-sensitive and electro-positive latex	7.5 %	Free	40020103
	Other	Free	Free	40020103
	Pre-vulcanised synthetic rubber latex	7.5 %	Free	40020103

No.	Description	Base Rate	Offer	Tariff Line No.
(40.02)	Other :			
	Synthetic rubber latex:			
	Thermo-sensitive electro-positive latex	7.5 %	Free	40020104
	Other	Free	Free	40020104
	Pre-vulcanised synthetic rubber latex	7.5 %	Free	40020104
	Synthetic rubber:			
	Polybutadiene (BR)	Free	Free	40020201
	Polychlorobutadiene (CR)	Free	Free	40020202
	Polybutadiene-styrene (SBR)	Free	Free	40020203
	Butyl rubber (IIR)	Free	Free	40020204
	Cis-polyisoprene (IR)	Free	Free	40020205

No.	Description	Base Rate	Offer	Tariff Line No.
(40.02)	Polybutadiene-acrylonitrile (NBR)	Free	Free	40020206
	Natural rubber modified with artificial plastic materials, described in Note 4(c) to this Chapter	7.5 %	Free	40020207
	Other	Free	Free	40020208
	Factice	Free	Free	400203
40.03	Reclaimed rubber	5 %	3.7 %	4003
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	Free	Free	4004
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	7.5 %	4.9 %	4005
	Carbon black masterbatched natural or synthetic rubber and silica masterbatched natural or synthetic rubber			
	Plates, sheets and strip; granules compounded ready for vulcanisation			
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):			

No.	Description	Base Rate	Offer	Tariff Line No.
(40.06-I)	1 Solutions or pastes of natural rubber	2.5 %	2 %	400601
	2 Other	7.5 %	4.9 %	400602
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	7.5 %	4.9 %	4007
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:			
	1 Of expanded, foam or sponge rubber (including those combined with textile fabrics merely for reinforcing purposes)	10 %	5.8 %	400801
	2 Other	7.5 %	4.9 %	400802
40.09	Piping and tubing, of unhardened vulcanised rubber	10 %	5.8 %	4009
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	7.5 %	4.9 %	4010
	Transmission flat belts and its belting			
	V belts and its belting			
	Other			
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:			
	1 Tyres and tyre cases, for motor vehicles, of more than 101.6 mm in nominal width; inner tubes or tyre flaps thereof			
	Pneumatic tyres and tyre cases, new:	12.5 %	6.6 %	40110101
	For motor cars other than buses			
	For buses or lorries			

No.	Description	Base Rate	Offer	Tariff Line No.
(40.11)	For motor cycles			
	Other			
	Inner tubes	15 %	7.2 %	40110102
	Tyre flaps	15 %	7.2 %	40110103
	Pneumatic tyres and tyre cases, used	12.5 %	6.6 %	40110104
	Other	15 %	7.2 %	40110105
	2 Other	7.5 %	4.9 %	401102
	Pneumatic tyres and tyre cases, new:			
	For aircraft			
	For motor cycles			
	For bicycles			
	Other			
	Inner tubes:			
	For bicycles			
	Other			
	Other			
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	7.5 %	4.9 %	4012
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	7.5 %	4.9 %	4013
40.14	Other articles of unhardened vulcanised rubber:			
	1 Of expanded, foam or sponge rubber (including those combined with textile fabrics merely for reinforcing purposes)	10 %	5.8 %	401401
	2 Other	7.5 %	4.9 %	401402

No.	Description	Base Rate	Offer	Tariff Line No.
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:			
	1 In bulk, plates, sheets, strip, rods, profile shapes, tubes or powder	7.5 %	4.2 %	401501
	2 Waste and scrap	Free	Free	401502
40.16	Articles of hardened rubber (ebonite and vulcanite)	7.5 %	4.9 %	4016
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:			
	1 Of bovine animals (excluding of buffalo)	Free	Free	410101
	Calf skins			
	Cattle hides and skins, excluding calf skins			
	2 Other	Free	Free	410102
	Buffalo hides and skins			
	Equine hides and skins			
	Goat skins and kid skins			
	Sheep and lamb skins, with the wool on			
	Sheep and lamb skins, without the wool			
	Pig hides and skins			
	Deer skins and elk skins			
	Alligator skins and crocodile skins			
	Lizard skins			
	Snake skins			
	Turtle skins			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08:			
	1 Dyed, coloured, stamped or embossed ;			
	Calf leather (excluding buffalo leather and roller leather), dyed or coloured	20 %	20 %	41020101
	Calf leather, excluding buffalo leather, n.e.s.	20 %		41020102
	Bovine cattle leather (excluding buffalo leather and calf leather) and equine leather, dyed or coloured, excluding roller leather	20 %	20 %	41020103
	Bovine cattle leather (excluding buffalo leather and calf leather) and equine leather, n.e.s.	20 %		41020104
	Buffalo leather	20 %		41020105
	2 Other	15 %		410202
	Calf leather (excluding buffalo leather)			
	Other			
41.03	Sheep and lamp skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:			
	1 Dyed, coloured, stamped or embossed	20 %		410301
	2 Other	7.5 %	5 %	410302
	Semi-tanned			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
41.04	**Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:**			
	1 **Dyed, coloured, stamped or embossed**	20 %		410401
	2 **Other:**	7.5 %	5 %	410402
	Semi-tanned			
	Other			
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08:			
	1 Of swine:			
	(1) Dyed, coloured, stamped or embossed	10 %	10 %	41050101
	(2) Other	7.5 %	7.5 %	41050102
	2 Of alligator or crocodile and of lizard	12.5 %	12.5 %	410502
	Alligator and crocodile leather			
	Lizard leather			
	3 Other	7.5 %	7.5 %	410503
	Turtle leather			
	Ostrich leather			
	Other			
41.06	Chamois-dressed leather	25 %		4106
41.07	Parchment-dressed leather	7.5 %	7.5 %	4107
41.08	Patent leather and imitation patent leather; metallised leather;			
	Patent leather and imitation patent leather	25 %		410801
	Other	25 %		410802
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	5 %	3.7 %	4109

No.	Description	Base Rate	Offer	Tariff Line No.
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls .	7.5 %	7.5 %	4110
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal :			
	Of synthetic resins other than phenol resins	15 %	7.2 %	420101
	Other	12.5 %	6.6 %	420102
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:			
	1 Handbags, wallets, purses and toilet-cases, combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:			
	*(1) Handbags of leather	17.5 %	17.5 %	42020101
	*(2) Other	20 %	20 %	42020102
	Handbags			
	Wallets			
	Toilet-cases			
	2 Other:			
	(1) Of leather or of composition leather :			
	*(1) Handbags of leather	10 %	10 %	42020201A

No.	Description	Base Rate	Offer	Tariff Line No.
(42.02 -2-(1))	*(2) Other	12.5 %	12.5 %	42020201B
	Handbags, of Composition leather			
	Travel goods and toilet-cases			
	Satchels and brief-cases			
	Wallets, purses, key-cases and similar articles			
	Other			
	(2) Other	10 %	10 %	42020202
	Hndbags:			
	Of textile fabric			
	Of artificial plastic sheeting			
	Other			
	Travel goods and toilet-cases:			
	Of textile fabric			
	Of artificial plastic sheeting			
	Other			
	Satchels and brief-cases:			
	Of textile fabric			
	Of artificial plastic sheeting			
	Other			
	Other:			
	Of textile fabric			
	Of artificial plastic sheeting			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:			
	1 Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephant's tusks or Bekko:			
	Gloves and mittens, of leather, other than those for sports	17.5 %	17.5 %	42030101
	Other	20 %	20 %	42030102
	2 Other:			
	*(1) Gloves and mittens, of leather, other than those for sports	10 %	10 %	42030201
	*(2) Other	12.5 %	12.5 %	42030202
	Baseball gloves and mitts			
	Gloves and mitts for sports, n.e.s.			
	Apparel or clothing			
	Belts worn on person			
	Wrist-watch bracelets			
	Clothing accessories, n.e.s			
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes:			
	1 Belts or belings, combing leathers and intergill-leathers	22.5 %	22.5 %	420401
	Belts and belting			
	Combing leather and intergill-leather			
	2 Other	7.5 %	4.9 %	420402
42.05	Other articles of leather or of composition leather	12.5 %	12.5 %	4205

No.	Description	Base Rate	Offer	Tariff Line No.
42.06	Articles made from gut (other than silk-worm gut), from gold-beater's skin, from bladders or from tendons	7.5 %	4.9 %	4206
43.01	**Raw furskins:**			
	1 Of lambs, of goats or of kids	Free	Free	430101
	2 Of minks, of rabbits or of hares :			
	Furskins, of rabbits or of hares	20 %		43010201
	Furskins of minks	20 %		43010202
	3 Other :			
	Furskins, of squirrel or of flying squirrel	10 %	5.8 %	43010301
	Furskins, of foxes	5 %	5 %	43010302
	Other	5 %	5 %	43010303
43.02	Furskings, tanned or dressed, including furskings assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)			
	Sheep and goat furskin	15 %	15 %	430201
	Rabbit furskin	15 %	15 %	430202
	Other	15 %	15 %	430203
43.03	Articles of furskin.			
	Apparel (including parts thereof) and clothing accessories:			
	Of sheep and goat furskin	20 %	20 %	43030101
	Of rabbit furskin	20 %	20 %	43030102
	Other	20 %	20 %	43030103
	Other:			
	Of sheep and goat furskin	20 %	20 %	43030201
	Of rabbit furskin	20 %	20 %	43030202
	Other	20 %	20 %	43030203
43.04	Artificial fur and articles made thereof	25 %	7.5 %	4304

No.	Description	Base Rate	Offer	Tariff Line No.
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	Free	AG	4401
	Fuel wood			
	Wood waste			
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	Free	AG	4402
	Coconut shell charcoal			
	Other:			
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:			
	1 Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, osewood or ebony wood, excluding ebony wood with white streaks	Free	AG	440301
	2 Of Kiri (genus *Paulownia*)	5 %	AG	440302
	3 Other:			
	Pulpwood:			
	Of coniferous species	Free	AG	44030301A
	Other:			
	Of lignum vitae and of teak	Free	AG	44030301B
	Of lauan, kruing, mersawa and other "Dipterocarpaceae" family	Free	AG	44030301B
	Other	Free	AG	44030301B

No.	Description	Base Rate	Offer	Tariff Line No.
(44.03 -3)	Sawlogs and veneer logs:			
	Of coniferous species:	Free	AG	44030302A
	Of genus *Pinus*			
	Of Sitka spruce			
	Of genus *Abies* and genus *Picea*, excluding Sitka spruce			
	Of genus *Larix*			
	Of white cedar, yellow cedar and other genus *Chamaecyparis*			
	Of hemlock and other genus *Tsuga*			
	Of red cedar and other genus *Thuja*			
	Of douglas fir and other genus *Pseudotsuga*			
	Other			
	Other:			
	Of lauan, kruing mersawa and other *Dipterocarpaceae* family	Free	AG	44030302BA
	Of ebonywood with white streaks	Free	AG	44030302BB
	Of cottonwood and aspens	Free	AG	44030302BC
	Of lignum vitae	Free	AG	44030302BD
	Of teak	Free	AG	44030302BE
	Of mahogany	Free	AG	44030302BF
	Of American black wallnut	Free	AG	44030302BG

No.	Description	Base Rate	Offer	Tariff Line No.
(44.03 -3)	Of sandal wood	Free	AG	44030302BH
	Other	Free	AG	44030302BI
	Pitprops (mine timber):			
	Of non-coniferous species (excluding lauan, kruing, mersawa and other *Dipterocarpaceae* family)	Free	AG	44030303A
	Other	Free	AG	44030303B
	Other:			
	Of non-coniferous species (excluding lauan, kruing, mersawa and other *Dipterocarpaceae* family)	Free	AG	44030304A
	Other	Free	AG	44030304B
44.04	Wood, roughly squared or half-squared, but not further manufactured:			
	1 Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	Free	AG	440401
	2 Of Kiri (genus *Paulownia*)	2.5 %	AG	440402
	3 Other;			
	Of coniferous species	Free	AG	44040301
	Of non-coniferous species	Free	AG	44040302
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:			

No.	Description	Base Rate	Offer	Tariff Line No.
(44.05)	1 Of Kwarin, Tsuge or box-wood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	Free	AG	440501
	2 Of Kiri (genus *Paulownia*)	2.5 %	AG	440502
	3 Of genus *Pinus*, genus *Abies* (other than California red fir, ground fir, noble fir and pacific silver fir), genus *Picea* (other than Sitka spruce) and genus *Larix*, not more than 160 mm in thickness	10 %	AG	440503
	Of genus *Pinus*			
	Of genus *Abies* and genus *Picea*			
	Of genus *Larix*			
	4 Of lauan, kruing, mersawa and other *Dipterocarpaceae* family	10 %	AG	440504
	5 Other :			
	Of coniferous species:	Free	AG	44050501
	Of genus *Pinus*, more than 160mm in thick-ness			
	Of Sitka spruce			
	Of genus *Abies* and genus *Picea*, more than 160mm in thickness			
	Of genus *Larix*, more than 160mm in thick-ness			
	Of white cedar, yellow cedar and other genus *Chamaecyparis*			
	Of hemlock and other genus *Tsuga:*			

No.	Description	Base Rate	Offer	Tariff Line No.
(44.05 -5)	Not more than 160 mm in thickness			
	More than 160mm in thickness			
	Of douglas fir and other genus *Pseudotsuga*			
	Of incensecedar:			
	Not more than 20cm in lenght, not more than 7cm in width and not more than 10mm in thickness			
	Other			
	Other			
	Other:			
	Of teak	Free	AG	44050502A
	Of lignum vitae	Free	AG	44050502B
	Other	Free	AG	44050502C
44.06	Wood paving blocks	Free	AG	4406
44.07	Railway or tramway sleepers of wood	Free	AG	4407
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	2.5 %	AG	4408
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:			
	1 Kyogi and the like; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	7.5 %	AG	440901

No.	Description	Base Rate	Offer	Tariff Line No.
(44.09 -2)	2 Other :			
	Pulpwood, coniferous species	Free	AG	44090201
	Pulpwood, non-coniferous species	Free	AG	44090202
	Split poles, piles, pickets and stakes, and hoopwood	Free	AG	44090203
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	7.5 %	AG	4410
44.11	Drawn wood; match splints; wooden pegs or pins for footwear:			
	1 Match splints	Free	AG	441101
	2 Other	7.5 %	AG	441102
	Drawn wood:			
	Of bamboo			
	Other			
	Wooden pegs or pins for footware			
44.12	Wood wool and wood flour	2.5 %	AG	4412
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:			
	1 Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	Free	AG	441301
	2 Of Kiri (genus *Paulownia*)	2.5 %	AG	441302
	3 Of genus *Pinus*, genus *Abies* (other than California red fir, ground fir, noble fir and pacific silver fir), genus *Picea* (other than sitka spruce) and genus *Larix*, not more than 160 mm in thickness	10 %	AG	441303

No.	Description	Base Rate	Offer	Tariff Line No.
(44.13 -4)	4 Of lauan, kruing, mersawa and other *Dipterocarpaceae* family	10 %	AG	441304
	5 Other	Free	AG	441305
	Of coniferous species			
	Of non-coniferous species			
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm:			
	1 Of Kvarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks :			
	Veneer sheets, cut, sawn or split, excluding those reinforced with paper or fabric	20 %	AG	44140101
	Other	20 %	AG	44140102
	2 Other :			
	Of incense cedar, not more than 20 cm in length and not more than 8 cm in width	15 %	AG	44140201
	Veneer sheets of teak, cut, sawn or split, excluding those reinforced with paper or fabric	Free	AG	44140202
	Sheets for plywood	15 %	AG	44140203
	Other	15 %	AG	44140204
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry :			
	Plywood:			
	Varnished, printed, grooved, overlaid or similarly surface-worked	20 %	AG	44150101

No.	Description	Base Rate	Offer	Tariff Line No.
(44. 15)	Tangued, grooved or similarly works on one or both sides			
	Other			
	Other:			
	With face plies on both sides of coniferous species	15 %	AG	44150102A
	Other:	20 %	AG	44150102B
	Less than 3mm in thickness			
	Not less than 3mm but less than 6mm in thickness			
	Not less than 6mm but less than 12 mm in thickness			
	Not less than 12 mm in thickness			
	Laminated lumber	20 %	AG	441502
	Other	20 %	AG	441503
44. 16	Cellular wood panels, whether or not faced with base metal	10 %	AG	4416
44. 17	"Improved" wood, in sheets, blocks or the like	15 %	AG	4417
44. 18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like:			
	1 In sheets or in boards	20 %	AG	441801
	2 Other	15 %	AG	441802

No.	Description	Base Rate	Offer	Tariff Line No.
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	15 %	7.2 %	4419
44.20	Wooden picture frames, photograph frames, mirror frames and the like	15 %	7.2 %	4420
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	7.5 %	4.2 %	4421
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08:			
	1 Used	5 %	3.2 %	442201
	2 Other	7.5 %	4.2 %	442202
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):			
	*(1) Tategu (door, window sash and the like) and Tokobashira	7.5 %	Free	442301
	*(2) Other	7.5 %	4.9 %	442302
	Transom			
	Other			
44.24	Household utensils of wood	10 %	7 %	4424
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:			
	1 Boot and shoe lasts and trees	5 %	3.2 %	442501
	2 Other	7.5 %	4.2 %	442502
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood:			
	1 Bobbins	7.5 %	4.2 %	442601
	2 Other	10 %	4.8 %	442602

No.	Description	Base Rate	Offer	Tariff Line No.
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:			
	1 Combined with metals plated with precious metals, coral, elephants' tusks or Bekko.	40 %	12 %	442701
	2 Other:			
	(1) Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	15 %	4 %	44270201
	(2) Other	10 %	4 %	44270202
44.28	Other articles of wood:			
	1 Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	15 %	5.7 %	442801
	2 Other:			
	Kushi, of bamboo	10 %	10 %	442802
	Other	10 %	5.8 %	442802
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	Free	Free	4501
	Bark			
	Other			
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	5 %	3.7 %	4502
45.03	Articles of natural cork	10 %	4.8 %	4503
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:			
	1 Crown discs and round rods having a diameter suitable for manufacture of crown disc	12.5 %	5.4 %	450401

No.	Description	Base Rate	Offer	Tariff Line No.
(45.04-1)	Crown disc			
	Other			
	2 Other	10 %	4.8 %	450402
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips:			
	1 Straw braid	20 %	4 %	460101
	2 Other:			
	(1) Of artificial plastic materials	15 %	5.7 %	46010201
	(2) Other	15 %	5.7 %	46010202
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:			
	1 Mushiro, Komo and rushmats:			
	Mushiro	Free	Free	46020101
	Komo and rushmats	Free	Free	46020102
	2 Other:			
	(1) Of artificial plastic materials	15 %	5.7 %	46020201
	(2) Other			
	Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus tegetiformis*)	7.5 %	7.5 %	46020202A
	Other	7.5 %	4.9 %	46020202B
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah:			
	1 Of artificial plastic materials	15 %	5.7 %	460301
	2 Other	15 %	12 %	460302
	Of bamboo			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material:			
	1 Wood pulp:			
	(1) Mechanical pulp	5 %	3.7 %	47010101
	(2) Chemical pulp:			
	A Sulphite pulp	5 %	3.7 %	47010102A
	Of dissolving grades			
	Other:			
	Unbleached			
	Bleached			
	B Kraft pulp	5 %	3.7 %	47010102B
	Of dissolving grades.			
	Other:			
	Unbleached			
	Bleached			
	C Other	5 %	3.7 %	47010102C
	Semi-chemical pulp			
	Other			
	2 Other:			
	(1) Cotton linter pulp	Free	Free	47010201
	(2) Other	5 %	3.7 %	47010202
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in papermaking.	Free	Free	4702
	Of punched-card and the like			
	Of kraftpaper, kraftpaperboard or corrugated board			
	Other			
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:			
	1 Tissue paper, weighing not more than 30 g/m²:			
	(1) Cigarette paper in rolls	10 %	5.8 %	48010101

No.	Description	Base Rate	Offer	Tariff Line No.
(48.01-1-(2))	(2) Other	15 %	7.2 %	48010102
	For printing or writting			
	Other			
	2 Printing, writing or drawing paper, weighing more than 30 g/m² but not more than 300 g/m² :			
	(1) Newsprint paper, containing ground wood pulp, in rolls, exceeding 80 cm in width, and weighing not more than 58 g/m²	5.5 %	3.9 %	48010201
	More than 161 cm in width			
	Not more than 161 cm in width			
	(2) Other	10 %	5.8 %	48010202
	Newsprint paper, containing ground wood pulp, in rolls, not exceeding 80 cm in width, and weighing not more than 58 g/m²			
	Newsprint paper, n.e.s.			
	Printing paper, wholly of bleached chemical pulp			
	Printing paper, n.e.s.			
	Writing paper			
	Drawing paper			
	3 Wrapping paper, weighing more than 30 g/m² but not more than 300 g/m²	15 %	12 %	480103
	Kraft liner			
	Sack kraft paper			
	Kraft paper, of unbleached kraft pulp			
	Other Kraft paper,			
	Wrapping paper, of sulphite pulp			
	Semi-chemical fluting paper			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(48.01-4)	4 Paperboard, weighing more than 300g/m²	10 %	8 %	480104
	Kraft liner paper			
	Kraft paper board, n.e.s.			
	White paper boards			
	Other			
	5 Other:			
	(1) In rolls, weighing more than 130g/m²	20 %	8.2 %	48010501
	(2) Other	15 %	7.2 %	48010502
48.02	Hand-made paper and paperboard	7.5 %	4.2 %	4802
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	7.5 %	4.2 %	4803
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	7.5 %	4.2 %	4804
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:			
	1 Corrugated paper and paperboard	7.5 %	4.2 %	480501
	2 Other	7.5 %	4.2 %	480502
	Creped or crinkled paper, whether or not embossed or perforated:			
	Of kraft paper			
	For household or toilet use, other than kraft			
	Other			
	Other			
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:			

No.	Description	Base Rate	Offer	Tariff Line No.
(48.06-1)	1 Paper ; paperboard, weighing not more than 300 g/m² ...	7.5 %	4.2 %	480601
	2 Other	5 %	3.2 %	480602
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets :			
	1 Art paper	15 %	7.2 %	480701
	2 Tracing paper	7.5 %	4.9 %	480702
	3 Paraffined paper and waxed paper	5 %	3.7 %	480703
	4 Oiled pape.	5 %	3.7 %	480704
	5 Lithographic paper	7.5 %	4.9 %	480705
	6 Carbon paper	7.5 %	4.9 %	480706
	7 Tarred paper	5 %	3.7 %	480707
	8 Adhesive products coated with an adhesive ;			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	5.8 %	48070801
	Other	10 %	5.8 %	48070802
	9 Other	10 %	5.8 %	480709
	Printing, writing or drawing paper			
	Other :			
	Paper and paperboard, coated or impregnated with artificial or synthetic resins			
	Paper and paperboard, bituminised or asphalted			
	Baryta paper			
	Other			
48.08	Filter blocks, slabs and plates, of paper pulp	2.5 %	2 %	4808

No.	Description	Base Rate	Offer	Tariff Line No.
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	22.5 %	9 %	4809
	Hardboard			
	Other			
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	10 %	4.8 %	4810
48.11	Wallpaper and lincrusta; window transparencies of paper:			
	1 Wallpaper and lincrusta	5 %	3.7 %	481101
	2 Window transparencies of paper	7.5 %	4.2 %	481102
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	7.5 %	4.2 %	4812
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:			
	1 Carbon paper	7.5 %	4.2 %	481301
	2 Transfer paper	7.5 %	4.2 %	481302
	3 Other	7.5 %	4.2 %	481303
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	7.5 %	4.2 %	4814
48.15	Other paper and paperboard, cut to size or shape:			
	1 Printing, writing or drawing paper, weighing more than 30g/m² but not more than 300g/m²	5 %	3.2 %	481501

No.	Description	Base Rate	Offer	Tariff Line No.
(48.15 -2)	2 Filter paper and test paper, for laboratory or industrial uses	5 %	3.2 %	481502
	Filter paper			
	Test paper			
	3 Paperboard, weighing more than 300g/m²	5 %	3.2 %	481503
	4 Other	7.5 %	4 %	481504
	Toilet paper			
	Adhesive products coated with an adhesive.....			
	Paper tape			
	Other			
48.16	Boxes, bags and other packing containers, of paper or paperboard:			
	1 Paper bags	15 %	5.7 %	481601
	2 Other	13 %	5.4 %	481602
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	6.5 %	3.8 %	4817
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:			
	1 Albums	10 %	4.8 %	481801
	2 Other	7.5 %	4.2 %	481802
	Exercise books, registers, diaries, memorandum blocks and similar articles			
	Blank forms			
	Book files, file covers and book covers			
	Other			
48.19	Paper or paperboard labels, whether or not printed or gummed	7.5 %	4.2 %	4819

No.	Description	Base Rate	Offer	Tariff Line No.
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	7.5 %	4.2 %	4820
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:			
	1 Cards for punched-card system statististical machines, tapes for monotype and similar cards or tapes, perforated for recording	Free	Free	482101
	2 Other :			
	Cards and tape for punched-card machines	7.5 %	4.2 %	48210201
	Trays, dishes, plates, cups and the like	7.5 %	4.2 %	48210202
	Handkerchiefs, cleansing tissues, towels, table napkins, tablecloths, bed sheets and other paper linen; paper under garments (excluding baby napkins)	7.5 %	4.2 %	48210203
	Sanitary towels and tampons; baby napkins	7.5 %	4.2 %	48210204
	Articles of pulp or cellulose wadding	10 %	4.8 %	48210205
	Articles of pulp	7.5 %	4.2 %	48210206
	Articles of paper or paperboard, n.e.s.	7.5 %	4.2 %	48210207
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free	Free	4901
49.02	Newspapers, journals and periodicals, whether or not illustrated	Free	Free	4902
	Newspapers			
	Other			
49.03	Children's picture books and painting books.	Free	Free	4903
49.04	Music, printed or in manuscript, whether or not bound or illustrated.	Free	Free	4904

No.	Description	Base Rate	Offer	Tariff Line No.
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free	Free	4905
	Maps and hydrographic and similar charts			
	Printed globes (terrestrial or celestial)			
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts.	Free	Free	4906
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books.	Free	Free	4907
49.08	Transfers (Decalcomanias)	7.5 %	4.2 %	4908
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings.	7.5 %	4.2 %	4909
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks.	7.5 %	4.2 %	4910
49.11	Other printed matter, including printed pictures and photographs:			
	1 Photographs	7.5 %	Free	491101
	2 Other	Free	Free	491102
	Trade advertising material, commercial catalogues and the like			
	Printed pictures			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
50.01	Silk-worm cocoons suitable for reeling	140 yen/kg	AG	5001
50.02	Raw silk (not thrown):			
	1 Wild silk	Free	AG	500201
	2 Other	7.5 %	AG	500202
	Double cocoons silk			
	Raw silk, 20/22 and 2 A grade			
	Raw silk, 20/22, n.e.s.			
	Raw silk, 26/29			
	Other			
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags):			
	1 Floss silk and peigne	Free	Free	500301
	Floss silk			
	Peigne			
	2 Other	Free	Free	500302
	Cocoon waste			
	Silk noil			
	Other			
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	7.5 %	7.5 %	5004
50.05	Yarn spun from silk waste other than noil, not put up for retail sale	15 %		5005
	Yarn spun from wild silk			
	Other			
50.06	Yarn spun from noil silk, not put up for retail sale	15 %		5006
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	7.5 %	7.5 %	5007
50.08	Silk-worm gut; imitation catgut of silk	15 %	7.2 %	5008

No.	Description	Base Rate	Offer	Tariff Line No.
50.09	Woven fabrics of silk or of waste silk other than noil:			
	1 Containing more than 50 % by weight of synthetic fibres or acetate fibres, or having either the warp or the weft of such fibres	12.5 %	12.5 %	500901
	2 Other	10 %	10 %	500902
	Mixed with other fibres:			
	Mixed with wool or fine animal hair (woollen fabrics)			
	Mixed with wool or fine animal hair (worsted fabrics)			
	Other			
	Consisting wholly of silk:			
	Not more than 45 cm in width:			
	Dyed in the fibre or yarn prior to weaving:			
	Figured			
	Of kasuri yarn			
	Other			
	Other:			
	Figured			
	Sibori			
	Other			
	More than 45 cm in width:			
	Dyed:			
	Figured			
	Other			
	Other:			
	Figured			
	Of not thrown silk, other than wild silk:			

No.	Description	Base Rate	Offer	Tariff Line No.
(50.09 -2)	Weighing not less than 32.3 g/m²			
	Weighing less than 32.3 g/m²			
	Other			
50.10	Woven fabrics of noil silk:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres, or having either the warp or the weft of such fibres	12.5 %	12.5 %	501001
	2 Other	10 %	10 %	501002
	Consisting wholly of silk noil:			
	Not more than 45 cm in width			
	More than 45 cm in width			
	Other			
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres			
	Containing more than 50 % by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres :	12.5 %	10 %	51010101
	Of nylon fibres:			
	Textured yarns			
	Other:			
	Untwisted or with a twist of not mere than 50 turns per metre			

No.	Description	Base Rate	Offer	Tariff Line No.
(51.01 -1)	Other			
	Of polyester fibres:			
	Textured yarns			
	Other:			
	Untwisted or with a twist of not more than 50 turns per metre			
	Other			
	Of other synthetic fibres			
	Of acetate fibres			
	Other			
	Other synthetic fibres yarn of a weight not exceeding 0.5 g/m	25 %	10 %	51010102
	Other	25%	10 %	51010102
	2 Other	7.5 %	6 %	510102
	Of viscose rayon fibres			
	Other			
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:			
	1 Of synthetic fibre materials:			
	Monofil and imitation catgut:	12.5 %	10 %	51020101
	Of nylon fibres			
	Other			
	Strip	15 %	7.2 %	51020102
	2 Of acetate fibre materials	12.5 %	6.6 %	510202
	3 Other	7.5 %	4.9 %	510203

No.	Description	Base Rate	Offer	Tariff Line No.
51.03	Yarn of man-made fibres (continuous), put up for retail sale:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres	12.5 %	6.6 %	510301
	Of synthetic fibres			
	Of acetate fibres			
	2 Other	7.5 %	4.9 %	510302
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres (including strip, made of raw materials of these fibres), or having either the warp or the weft of such fibres:			
	*(1) Fabrics consisting wholly of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres or vinylon fibres (hereinafter in this heading referred to as "the Nylon Fibres, etc.") or of all the foregoing fibres mixed with acetate fibres:			
	Tyre cord fabric	12.5 %	6.6 %	51040101A
	Of nylon fibres			
	Of polyester fibres			
	Other			
	Containing not less than 85% by weight of "the Nylen Fibres, etc." except tyre cord fabrics:			

No.	Description	Base Rate	Offer	Tariff Line No.
(51.04 -1)	**Fabrics not exceeding 127 mm in width and figured fabrics, gauze and the like**	12.5 %	8 %	51040101B
	Containing not less than 85% by weight of nylon fibres:			
	Plain of untwisted yarn and weighing not more than 80g/m²:			
	Dyed			
	Other			
	Other:			
	Dyed			
	Other			
	Containing not less than 85% by weight of polyester fibres:			
	Of textured yarn and weighing not less than 130g/m²:			
	Dyed			
	Other			
	Other:			
	Dyed			
	Other			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(51.04 -1)	Other:	10 %	8 %	51040101B
	Containing not less than 85% by weight of nylon fibres:			
	Plain of untwisted yarn and weighing not more than 80g/m²:			
	Dyed			
	Other			
	Other:			
	Dyed			
	Other			
	Containing not less than 85% by weight of polyester fibres:			
	Of textured yarn and weighing not less than 130g/m²:			
	Dyed			
	Other			
	Other:			
	Dyed			
	Other			
	Other			
	Containing less than 85 % by weight of "the Nylon Fibres, etc." which predominate in weight over any other textile material, except tyre cord fabrics:			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze and the like	12.5 %	8 %	51040101C

No.	Description	Base Rate	Offer	Tariff Line No.
(51.04 -1)	Of nylon fibres			
	Of polyester fibres			
	Other			
	Other	10 %	8 %	51040101C
	Of nylon fibres			
	Of polyester fibres			
	Other			
	Containing not less than 85% by weight of acetate fibres, except tyre cord fabrics :			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze and the like	12.5 %	8 %	51040101D
	Other	10 %	8 %	51040101D
	Other:			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze and the like	12.5 %	8 %	51040101E
	Other	10 %	8 %	51040101E

No.	Description	Base Rate	Offer	Tariff Line No.
	*(2) Fabrics consisting wholly of synthetic fibres (excluding "the Nylon Fibres, etc.") or such fibres mixed with acetate fibres, excluding those containing more than 50% by weight of acetate fibres or having either the warp or the weft of acetate fibres :	25 %	16 %	51040102A
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze, tyrecord fabrics and the like			

No.	Description	Base Rate	Offer	Tariff Line No.
(51.04 -1)	Containing not less than 85% by weight of synthetic fibrec			
	Other			
	Other	20 %	16 %	51040102B
	Containing not less than 85% by weight of synthetic fibres			
	Other			
	Other fabrics:			
	Containing more than 50% by weight of "the Nylon Fibres, etc." or acetate fibres, or having either the warp or the weft of such fibres:	12.5 %	10 %	51040103A
	Containing not less than 85% by weight of "the Nylon Fibres, etc."			
	Containing less than 85% by weight of "the Nylon Fibres, etc." which predominate in weight over any other textile material:			
	Of nylon fibres			
	Of polyester fibres			
	Other			
	Containing not less than 85% by weight of acetate fibres:			
	Dyed			
	Other			
	Other			
	Other:	20 %	20 %	51040103B
	Containing not less than 85% by weight of synthetic fibres			
	Other			

).	Description	Base Rate	Offer	Tariff Line No.
(51.04 -2)	2 Other	7.5 %	6 %	510402
	Tyre cord fabrics			
	Other:			
	Containing not less than 85% by weight of regenerated fibres:			
	Containing not less than 85% by weight of viscose rayon fibres:			
	Dyed			
	Other			
	Other			
	Other:			
	Of viscose rayon fibres:			
	Dyed			
	Other			
	Other			
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	10 %	7 %	5201
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	10 %	7 %	5202
53.01	Sheep's or lambs' wool, not carded or combed	Free	Free	5301
	Greasy or fleece-washed			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
53.02	Other animal hair (fine or coarse), not carded or combed:			
	1 Alpaca hair	Free	Free	530201
	2 Other	Free	Free	530202
	Fine anima. hair:			
	Angora rabbit hair			
	Angora goat hair			
	Cashmere goat hair			
	Other goat hair			
	Other			
	Other coarse hair			
53.03	Waste of sheep's or lambs' wool or of other anima. hair (fine or coarse), not pulled or garnetted	Free	Free	5303
	Wool noils			
	Yarn waste of wool or of other animal hair			
	Other			
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags).	Free	Free	5304
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:			
	1 Roving	5 %	3.2 %	530501
	2 Other	Free	Free	530502
	Sheep's and lambs' wool tops			
	Alpaca hiar tops			
	Goat hair tops and camel hair tops			
	Animal hai: tops, n.e.s.			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale.	5 %	4 %	5306
	Containing not less than 85% by weight of wool:			
	With a twist of not more than 350 turns per metre			
	With a twist of more than 350 turns per metre			
	Containing less than 85 % by weight of wool:			
	With a twist of not more than 350 turns per metre:			
	Grey			
	Other			
	With a twist of more than 350 turns per metre			
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	5 %	4 %	5307
	Containing not less than 85% by weight of wool:			
	Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist of not more than 350 turns per metre:			
	Grey			
	Other			
	Other:			
	Grey			
	Other			
	Containing less than 85 % by weight of wool:			

No.	Description	Base Rate	Offer	Tariff Line No.
(53.07)	Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist of not more than 350 turns per metre			
	Other			
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	5 %	3.7 %	5308
	Woollen yarn			
	Worsted yarn			
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	5 %	3.7 %	5309
53.10	Yarn of sheep's or lambs' wool of horsehair or of other animal hair (fine or coarse), put up for retail sale	7.5 %	6 %	5310
	Containing not less than 85% by weight of wool or fine animal hair:			
	Woollen yarn			
	Worsted yarn			
	Other:			
	Woollen yarn			
	Worsted yarn.			
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair:			
	1 Weighing more than 200g/m²	15% or 250 yen/m^2, whichever is the greater	12 % or 200 yen/m^2, whichever is the greater	531101

No.	Description	Base Rate	Offer	Tariff Line No.
(53.11 -1)				
	Containing not less than 85% by weight of wool or fine animal hair:			
	Woollen fabrics			
	Worsted fabrics			
	Containing less than 85 % by weight of wool or fine animal hair:			
	Mixed mainly or solely with continuous synthetie fibres:			
	Woollen fabrics			
	Worsted fabrics			
	Mixed mainly or solely with discontinuous synthetic fibres:			
	Woollen fabrics			
	Worsted fabrics			
	Other:			
	Woollen fabrics			
	Worsted fabrics			
2	Other	10 %	8 %	531102
	Containing not less than 85% by weight of wool or fine animal hair:			
	Woollen fabrics			
	Worsted fabrics			
	Containing less than 85 % by weight of wool or fine animal hair:			
	Mixed mainly or solely with continuous synthetie fibres:			
	Woollen fabrics			

No.	Description	Base Rate	Offer	Tariff Line No.
(53.11 -2)	Worsted fabrics			
	Mixed mainly or solely with discontinuous synthetie fibres:			
	Woollen fabrics			
	Worsted fabrics			
	Other:			
	Woo''en fabrics			
	Worsted fabrics			
53.12	Woven fabrics of coarse animal hair other than horsehair	7.5 %	4.9 %	5312
53.13	Woven fabrics of horsehair	7.5 %	4.9 %	5313
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):			
	1 Flax, scoured	7.5 %	4.9 %	540101
	2 Other	Free	AG	540102
	Flax, raw or retted			
	Flax, n.e.s.			
	Flax tow and waste			
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):			

No.	Description	Base Rate	Offer	Tariff Line No.
(54.02)	1 Ramie, scoured	7.5 %	4.9 %	540201
	2 Other	Free	AG	540202
	Ramie			
	Ramie noils and waste			
54.03	Flax or ramie yarn, not put up for retail sale	15 %	12 %	5403
	Flax yarn			
	Ramie yarn			
54.04	Flax or ramie yarn, put up for retail sale	12.5 %	6.6 %	5404
54.05	Woven fabrics of flax or of ramie:			
	1 Plain:			
	(1) Weighing not more than 135g/m² and having more than 110 warp and weft yarns in 2.54cm square	30 %	20 %	54050101
	(2) Other	25 %	20 %	54050102
	Consisting wholly of flax or ramie			
	Other			
	2 Other	30 %	20 %	540502
	Consisting wholly of flax or ramie			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
55.01	Cotton, not carded or combed	Free	Free	5501
55.02	Cotton linters	Free	Free	5502
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	Free	Free	5503
	Cotton yarn waste			
	Other			
55.04	Cotton, carded or combed.	Free	Free	5504
55.05	Cotton yarn, not put up for retail sale:			
	1 Containing more than 10% by weight of synthetic fibres or acetate fibres	10.5 %	8.4 %	550501
	Measuring, per single yarn, not more than 14,000m per kg:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 14,000 m but not more than 40,000m per kg:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 40,000 m but less than 80,000 m per kg:			
	Unbleached, not mercerised			

No.	Description	Base Rate	Offer	Tariff Line No.
(55.05 -1)	Other			
	Measuring, per single yarn, not less than 80, 000 m per kg:			
	Unbleached, not mercerised			
	Other			
	2 Other:			
	(1) Sewing threads, embroidery threads and lace threads	5.5 %	4.4 %	55050201
	Measuring, per single yarn, not more than 14, 000m per kg			
	Measuring, per single yarn, more than 14, 000 m but not more than 40, 000m per kg			
	Measuring, per single yarn, more than 40, 000 m but less than 80, 000 m per kg			
	Measuring, per single yarn, not less than 80, 000 m per kg.			
	(2) Other	3.5% or 25 yen/kg, whichever is the greater	2.8 % or 20 yen/kg, whichever is the greater	55050202

No.	Description	Base Rate	Offer	Tariff Line No.
(55.05 -2-(2))				
	Measuring, per single yarn, not more than 14,000m per kg:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 14,000 m but not more than 40,000m per kg:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 40,000 m but not more than 60,000m per kg:			

No.	Description	Base Rate	Offer	Tariff Line No.
(55.05 -2-(2))	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 60,000 m but less than 80,000 m per kg:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, not less than 80,000 m per kg:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
55.06	Cotton yarn, put up for retail sale	5.5 %	4.4 %	5506

No.	Description	Base Rate	Offer	Tariff Line No.
55.07	Cotton gauze:			
	1 Having either the warp or the weft of synthetic fibres or acetate fibres	14 %	11.2 %	550701
	Unbleached, not mercerised			
	Other			
	2 Containing more than 10% by weight of synthetic fibres or acetate fibres (other than goods falling within 1 above)	10.5 %	8.4 %	550702
	Unbleached, not mercerised			
	Other			
	3 Other	7 %	5.6 %	550703
	Unbleached, not mercerised			
	Other			
55.08	Terry towelling and similar terry fabrics, of cotton:			
	1 Having either the warp or the weft of synthetic fibres or acetate fibres	14 %	7 %	550801
	Unbleached, not mercerised			
	Other			
	2 Containing more than 10% by weight of synthetic fibres or acetate fibres (other than goods falling within 1 above)	10.5 %	6 %	550802
	Unbleached, not mercerised			
	Other			
	3 Other	7 %	5.6 %	550803
	Unbleached, not mercerised			
	Other			
55.09	Other woven fabrics of cotton:			
	1 Having either the warp or the weft of flax or ramie	17.5 %	14 %	550901

No.	Description	Base Rate	Offer	Tariff Line No.
(55.09 -1)	Unbleached, not mercerised			
	Other			
	2 Having either the warp or the weft of synthetic fibres or acetate fibres	14 %	11.2 %	550902
	Unbleached, not mercerised			
	Other			
	3 Containing more than 10% by weight of synthetic fibres or acetate fibres (other than goods falling within 2 above)	10.5 %	8.4 %	550903
	Containing not less than 85% by weight of cotton:			
	Unbleached, not mercerised			
	Other			
	Containing less than 85% by weight of cotton:			
	Unbleached, not mercerised			
	Other			
	4 Other	7% or 5.5% + 1.90 yen/m^2, whichever is the greater	5.6 % or 4.4 % + 1.52 yen/m^2, whichever is the greater	550904

No.	Description	Base Rate	Offer	Tariff Line No.
(55.09 -4)	Containing not less than 85% by weight of cotton:			
	Unbleached, not mercerised:			
	Sheeting			
	Shirting			
	Poplin			
	Voile and lawn			
	Twill			
	Satin			
	Other			
	Dyed in fibers or yarn prior to weaving:			
	Gingham			
	Poplin			
	Other			
	Printed:			
	Sheeting			
	Shirting			
	Poplin			
	Voile and lawn			
	Twill			
	Satin			
	Other			
	Other:			
	Sheeting			
	Shirting			
	Poplin			
	Voil and lawn			
	Twill			
	Satin			
	Other			
	Containing less than 85% by weight of cotton:			
	Unbleached, not mercerised			

No.	Description	Base Rate	Offer	Tariff Line No.
(55.09 -4)	Other			
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres			
	Containing more than 50 % by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylen fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres:	12.5 %	10 %	56010101
	Of nylon fibres			
	Of polyester fibres			
	Of polyacrylonitrile fibres			
	Of other synthetic fibres			
	Of acetate fibres			
	Other	25 %	10 %	56010102
	2 Other	7.5 %	6 %	560102
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous):			
	1. Of synthetic fibres	12.5 %	10 %	560201
	Of nylon fibres			
	Of polyester fibres			
	Of polyacrylonitrile fibres			
	Other			
	2 Of acetate fibres	12.5 %	6.6 %	560202
	3 Other	7.5 %	4.9 %	560203

No.	Description	Base Rate	Offer	Tariff Line No.
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:			
	Of synthetic fibres	6.25 %	4.3 %	560301
	Other	Free	Free	560302
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres	12.5 %	10 %	560401
	Of nylon fibres			
	Of polyester fibres			
	Of polyacrylonitrile fibres			
	Of other synthetic fibres			
	Of acetate fibres			
	2 Other	7.5 %	4.9 %	560402
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres:			
	Containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres:	12.5 %	10 %	56050101
	Containing not less than 85% by weight of synthetic fibres:			
	Containing not less than 85% by weight of nylon fibres			
	Containing not less than 85% by weight of polyester fibres			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.05 -1)	Containing not less than 85% by weight of polyacrylonitrile fibres			
	Other			
	Containing less than 85% by weight of synthetic fibres, which predominate in weight over any other textile material:			
	Containing more than 50% but less than 85% by weight of polyester fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
	Containing more than 50% but less than 85% by weight of polyacrylonitrile fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
	Containing not less than 85% by weight of acetate fibres			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.05 - 1)	Containing less than 85 % by weight of acetate fibres, which predominate in weight over any othey textile material:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
	Other:			
	Containing not less than 85% by weight of synthetic fibres :			
	Synthetic fibre yarn, containing not less than 90% by weight of synthetic fibres and not exceeding 0.5 g/m	25 %	10 %	56050102A
	Other	25 %	10 %	56050102A
	Containing less than 85 % by weight of synthetic febres, which predominate in weight over any other textile material	25 %	10 %	56050102B

No.	Description	Base Rate	Offer	Tariff Line No.
(56.05 -1)	Other	25 %	10 %	560501020
	2 Other	7.5 %	6 %	560502
	Of synthetic fibres, which predominate in weight over any other textile material			
	Containing not less than 85% by weight of regenerated fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres	12.5 %	10 %	560601
	Containing not less than 85% by weight of synthetic fibres			
	Containing less than 85 % by weight of synthetic fibres, which predominate in weight over any other textile material			
	Other			
	2 Other	7.5 %	4.9 %	560602
56.07	Woven fabrics of man-made fibres (discontinuous or waste):			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres, or having either the warp or the weft of such fibres:			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.07 -1)	*(1) Fabrics, consisting wholly of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres or vinylon fibres (hereinafter in this heading referred to as "the Nylon Fibres, etc.") or of all the foregoing fibres mixed with acetate fibres :			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze, tyre cord fabrics and the like	12.5 %	8 %	56070101
	Containing not less than 85% by weight of "the Nylon Fibres, etc.":			
	Containing not less than 85% by weight of nylon fibres			
	Containing not less than 85% by weight of polyester fibres			
	Containing not less than 85% by weight of polyacrylonitrile fibers:			
	Dyed			
	Other			
	Other			
	Containing less than 85 % by weight of "the Nylon Fibres, etc.", which predominate in weight over any other textile material			
	Containing not less than 85% by weight of acetate fibres			
	Other			
	Other	10 %	8 %	56070101
	Containing not less than 85% by weight of "the Nylon Fibres, etc.":			

	Description	Base Rate	Offer	Tariff Line No.
(56.07 -1)	Containing not less than 85% by weight of nylon fibres			
	Containing not less than 85% by weight of polyester fibres			
	Containing not less than 85% by weight of polyacrylonitrile fibers:			
	Dyed			
	Other			
	Other			
	Containing less than 85% by weight of "the Nylon Fibres, etc.", which predominate in weight over any other textile material			
	Containing not less than 85% by weight of acetate fibres			
	Other			
	*(2) Fabrics consisting wholly of synthetic fibres (excluding "the Nylon Fibres, etc.") or such fibres mixed with acetate fibres, excluding those containing more than 50% by weight of acetate fibres or having either the warp or the weft of acetate fibres:			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze, tyrecord fabrics and the like	25 %	16 %	56070102A
	Containing not less than 85% by weight of synthetie fibres			
	Other			
	Other	20 %	16 %	56070102B
	Containing not less than 85% by weight of synthetie fibres			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.07 -1)	Other fabrics			
	Containing more than 50% by weight of "the Nylon Fibres, etc." or acetate fibres, or having either the warp or the weft of such fibres	12.5 %	10 %	56070103A
	Containing not less than 85% by weight of "the Nylone Fibres etc."			
	Containing less than 85% by weight of "the Nylone Fibres, etc." which predominate in weight over any other textile material:			
	Containing more than 50% but less than 85% by weight of nylon fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Containing more than 50% but less than 85% by weight of polyester fibres:			
	Mixed mainly or solely with cotton, printed			
	Mixed mainly or solely with cotton, dyed other than printed goods			
	Mixed mainly or solely with cotton, other than dyed goods			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.09 -1)				
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with discontinuous viscose rayon, dyed			
	Mixed mainly or solely with discontinuous viscose rayon, other than those dyed			
	Mixed mainly or or solely other fibres			
	Containing more than 50% but less than 85% by weight of polyacrylonitrile fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.07 -11	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Containing not less than 85% by weight of discontinuous acetate fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Other	25 %	20 %	56070103B
	Containing not less than 85% by weight of discontinuous synthetic fibres			
	Containing less than 85 % by weight of discontinuous synthetic fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.07 -2)	2 Other:	7.5 %	6 %	560702
	Containing not less than 85% by weight of regenerated fibres:			
	Containing not less than 85% by weight of viscose rayon:			
	Dyed			
	Other			
	Other			
	Other:			
	Containing less than 85 % by weight of viscose rayon, which predominate in weight over any other textile material:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			

No.	Description	Base Rate	Offer	Tariff Line No.
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun, tow and waste of true hemp (including pulled or garnetted rags or ropes)	Free	Free	5701
57.02	Manila hemp (abaca) ("Musa textillis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Free	Free	5702
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste of thereof (including pulled or garnetted rags or ropes)	Free	Free	5703
	Bast fibres			
	Tow and wast of bast fibres			
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):			
	1 Kapok fibres or sisal fibres	Free	Free	570401
	Sisal fibres			
	Kapok fibres			
	2 Other	Free	Free	570402
	Fibres of the agave family			
	Waste of sisal and of other fibres of agave family			
	Coir fibres and coir wast			
	Other			
57.05	Yarn of true hemp	3.75 %	3 %	5705
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	10 %	10 %	5706
	Of a weight less than 0.4 g/m			
	Of a weight not less than 0.4 g/m but less than 1 g/m			
	Of a weight not less than 1 g/m			

No.	Description	Base Rate	Offer	Tariff Line No.
57.07	Yarn of other vegetable textile fibres	3.75 %	3 %	5707
57.08	Paper yarn	5 %	3.7 %	5708
57.09	Woven fabrics of true hemp	7.5 %	4.9 %	5709
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	20 %	20 %	5710
	Less than 95 cm in width			
	Not less than 95 cm but less than 120 cm in width			
	Not less than 120cm but less than 200 cm in width			
	Not less than 200cm in width			
57.11	Woven fabrics of other vegetable textile fibres	5 %	3.7 %	5711
57.12	Woven fabrics of paper yarn	7.5 %	4.9 %	5712
58.01	Carpets, carpeting and rugs, knotted (made up or not).	15 %	12 %	5801
	Of wool or fine animal hair			
	Other			
58.02	Other carpets, carpeting, rugs, mats and matting and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):			
	1 Of coir	15 %	7.2 %	580201
	2 Other :			
	*(1) Of cotton	21 %	16.8 %	58020201
	Tufted			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
58.02	*(2) Other	15 %	12 %	58020202
	"Kelem", "Schumacks" and "Karamanie" rugs and the like			
	Other:			
	Of wool or fine animal hair:			
	Tufted			
	Woven			
	Other			
	Of man-made fibres:			
	Tufted			
	Woven			
	Other			
	Other:			
	Tufted			
	Other			
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand :			
	*(1) Of cotton	21 %	8.4 %	580301
	*(2) Other	15 %	7.2 %	580302
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):			
	1 With pile yarn of wool or fine animal hair:			
	(1) Astrakhan fabrics or seal fabrics	17.5 %	8 %	58040101
	(2) Other	10 %	8 %	58040102

No.	Description	Base Rate	Offer	Tariff Line No.
(58.04)	2 With pile yarn of cotton	7 %	5.6 %	580402
	Weft pile fabrics:			
	Corduroy:			
	Unbleached, not marcerised			
	Other			
	Other:			
	Unbleached, not marcerised			
	Other			
	Other			
	3 With pile yarn of man-made fibres:			
	(1) With pile yarn of synthetic fibres or acetate fibres	12.5 %	10 %	58040301
	With pile yarn of synthetic fibres			
	With pile yarn of acetate fibres			
	(2) Other	7.5 %	6 %	58040302
	4 With pile yarn of silk	12.5 %	12.5 %	580404
	5 Other	10 %	8 %	580405
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:			
	Of cotton	14 %	11.2 %	580501
	Of synthetic fibres	10 %	8 %	580502
	Other	10 %	8 %	580503
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	10 %	8 %	5806

No.	Description	Base Rate	Offer	Tariff Line No.
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:			
	Of cotton	17.5 %	14 %	580701
	Other	12.5 %	10 %	580702
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:			
	1 Of cotton	10.5 %	7.4 %	580801
	2 Of man-made fibres:			
	(1) Of synthetic fibres or acetate fibres	12.5 %	10 %	58080201
	(2) Other	10 %	7 %	58080202
	3 Other	10 %	8 %	580803
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:			
	Hand or mechanically made lace, in the piece, in strips or in motifs:			
	*(1) Of cotton	24.5 %	19.6 %	58090101
	*(2) Other	17.5 %	14 %	58090102
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Tulle and other net fabrics:			
	Of cotton	24.5 %	9.8 %	58090201
	Other	15 %	12 %	58090202

No.	Description	Base Rate	Offer	Tariff Line No.
58.10	Embroidery, in the piece, in strips or in motifs	28 %	22.4 %	5810
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Other			
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:			
	1 Mill neps	Free	Free	590101
	2 Other	5 %	3.7 %	590102
	Wadding and articles of wadding			
	Textile flock and dust			
59.02	Felt and articles of felt, whether or not impregnated or coated:			
	1 Felt	10.5 %	8.4 %	590201
	For floor coverings:			
	Of synthetic fibres			
	Other			
	For piano hammers			
	Other:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	2 Articles of felt	14 %	11.2 %	590202
	Floor coverings:			
	Of synthetic fibres			
	Other			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:			
	1 Bonded fibre fabrics and similar bonded yarn fabrics:			
	Of cotton	14 %	7 %	59030101
	Of aromatic polyamide fibres, used for electrical insulating materials	10 %	5.8 %	59030102
	Of other man-made fibres	10 %	8 %	59030103
	Other	10 %	8 %	59030104
	2 Articles of bonded fibre fabrics or of similar bonded yarn fabrics:			
	Of cotton	14 %	7 %	59030201
	Of man-made fibres	10 %	8 %	59030202
	Other	10 %	5.8 %	59030203
59.04	Twine, cordage, ropes and cables, plaited or not:			
	1 Of cotton	7 %	4.7 %	590401
	2 Of textile fibres of heading No. 57.03 or manila hemp	10 %	10 %	590402
	Of textile fibres of heading No. 57.03			
	Of manila hemp			
	3 Of flax, ramie, hemp or sisal fibre	7.5 %	6 %	590403
	4 Of synthetic fibres	10 %	8 %	590404
	Of nylon fibres			
	Of polypropylene fibres			
	Other			
	5 Other	5 %	3.7 %	590405

No.	Description	Base Rate	Offer	Tariff Line No.
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:			
	1 Of cotton	7 %	4.7 %	590501
	2 Of flax, ramie, hemp, textile fibres of heading No.57.03, manila hemp or sisal fibre	7.5 %	6 %	590502
	3 Of synthetic fibres	10 %	8 %	590503
	Of nylon fibres:			
	Fishing nets			
	Other			
	Other:			
	Fishing nets			
	Other			
	4 Other	5 %	3.7 %	590504
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:			
	1 Of flax, ramie, hemp, textile fibres of heading No.57.03, manila hemp or sisal fibre	10 %	8 %	590601
	2 Of synthetic fibres or acetate fibres	10 %	8 %	590602
	Of nylon fibres			
	Of polypropylene fibres			
	Other			
	3 Other	7 %	4.7 %	590603
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:			

No.	Description	Base Rate	Offer	Tariff Line No.
	1 Tracing cloth and prepared painting canvas	10.5 %	6 %	590701
	2 Other	7 %	4.7 %	590702
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	7.5 %	4.9 %	5908
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	7.5 %	4.9 %	5909
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	10 %	5.8 %	5910
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods.	7.5 %	4.9 %	5911
	Insulating tape			
	Other			
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:			
	1 Textile fabrics, impregnated or coated	7.5 %	4.9 %	591201
	2 Other	10 %	5.8 %	591202
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads :			
	Of cotton	10.5 %	8.4 %	591301
	Of man-made fibres	7.5 %	6 %	591302
	Other	7.5 %	6 %	591303

No.	Description	Base Rate	Offer	Tariff Line No.
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles :			
	Of cotton	10.5 %	6 %	591401
	Other	7.5 %	4.9 %	591402
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:			
	1 Of flax or ramie	10 %	5.8 %	591501
	2 Of synthetic fibres	10 %	5.8 %	591502
	3 Other :			
	Of cotton	10.5 %	6 %	59150301
	Other	7.5 %	4.9 %	59150302
59.16	Transmission, conveyer or elevator belts or belting, of textile material, whether or not strengthened with metal or other materials :			
	Of cotton	10.5 %	6 %	591601
	Of synthetic fibres	7.5 %	4.9 %	591602
	Other	7.5 %	4.9 %	591603
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:			
	1 Bolting cloth	7.5 %	4.9 %	591701
	2 Endless felts for paper-making	7.5 %	6 %	591702
	3 Other :			
	Of cotton	10.5 %	6 %	59170301
	Other	7.5 %	4.9 %	59170302

No.	Description	Base Rate	Offer	Tariff Line No.
60.01	Knitted or crocheted fabric, not elastic nor rubberised.:			
	1 Plain or rib(other than goods specified in 2 below):			
	(1) Of wool or fine animal hair	10 %	8 %	60010101
	Warp knitted fabrics			
	Other			
	(2) Of cotton	10.5 %	8.4 %	60010102
	Warp knitted fabrics			
	Other			
	(3) Of man-made fibres:			
	A Containing more than 50% by weight of synthetic fibres or acetate fires	10 %	10 %	60010103A
	Of nylon fibres:			
	Warp knitted fabrics			
	Other			
	Of polyester fibres:			
	Warp knitted fabrics			
	Other			
	Of polyacrylonitrile fibres:			
	Warp knitted fabrics			
	Other			
	Acetate fibres:			
	Warp knitted fabrics			
	Other			
	Other:			
	Warp knitted fabrics			
	Other			
	B Other	7.5 %	6 %	60010103B
	Warp knitted fabrics			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.01 -1)	(4) Other	10 %	8 %	60010104
	Warp knitted fabrics			
	Other			
	2 Figured :			
	*(1) Of cotton	24.5 %	19.6 %	60010201
	Warp knitted fabrics			
	Other			
	*(2) Of wool or fine animal hair :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010202AA
	Other	15 %	12 %	60010202AB
	Other	15 %	12 %	60010202B
	*(2) Of mylon fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010203AA
	Other	15 %	12 %	60010203AB
	Other	15 %	12 %	60010203B
	*(2) Of polyester fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010204AA
	Other	15 %	12 %	60010204AB
	Other	15 %	12 %	60010204B
	*(2) Of polyacrylonitrile fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010205AA
	Other	15 %	12 %	60010205AB
	Other	15 %	12 %	60010205B
	*(2) Of other synthetic fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010206AA
	Other	15 %	12 %	60010206AB

No.	Description	Base Rate	Offer	Tariff Line No.
	Other	15 %	12 %	60010206B
(60.01 -2)	*(2) Of regenerated fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010207AA
	Other	15 %	12 %	60010207AB
	Other	15 %	12 %	60010207B
	*(2) Other ;			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010208AA
	Other	15 %	12 %	60010208AB
	Other	15 %	12 %	60010208B
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised :			
	*(1) Of cotton	14 %	11.2 %	600201
	Knitted or crocheted directry to shape			
	Made up, by sewing			
	*(2) Other	10 %	8 %	600202
	Knitted or crocheted directry to shape			
	Made up, by sewing			
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:			
	1 Of synthetic fibres:			
	(1) Women's and girls' stockings	15 %	12 %	60030101
	(2) Other	12.5 %	10 %	60030102
	2 Other :			
	Of cotton	14 %	11.2 %	60030201

No.	Description	Base Rate	Offer	Tariff Line No.
(60.03 -2)	Of wool or bine animal hair	10 %	8 %	60030202
	Other	10 %	8 %	60030203
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:			
	1 Containing embroidery or lace, or figured	21 %	11.2 %	600401
	Panty hose or tights:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Men's and boys' shirts:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Pyjamas and other night-wear:			
	Of cotton			
	Of synthetic fibres:			
	For men or boys			
	For women, girls or infants			
	Other			
	Other:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres:			
	For men or boys			
	For women, girls or infants			
	Of regenerated fibres			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.04)	2 Other	14 %	11.2 %	600402
	Panty hose or tights:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Men's and boys' shirts:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Pyjamas and other night-wear:			
	Of cotton			
	Of synthetic fibres:			
	For men or boys			
	For women, girls or infants			
	Other			
	Other:			
	Of wool or fine animal hair:			
	For men or boys			
	For women, girls or infants			
	Of cotton:			
	For men or boys			
	For women, girls or infants			
	Of synthetic fibres:			
	For men or boys			
	For women, girls or infants			
	Of regenerated fibres:			
	For men or boys			
	For women, girls or infants			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:			
	1 Containing embroidery or lace, or figured	21 %	16.8 %	600501
	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Women's, girls' and infants' dresses, skirts, suits and costumes, except babies' clothing sets:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Babies, clothing sets:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Trousers, breeches and the like:			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.05 -1)				
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Outer shirts:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Other outer garments:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Clothing accessories:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Other			
	2 Other:			
	(1) Outer garments	17.5 %	14 %	60050201
	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers:			
	Of wool or fine animal hair			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.05 -2-(1))	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Women's, girls' and infant's dresses, skirts, suits and costumes, except babies' clothing:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Babies' clothing sets:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Trousers, breeches and the like:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Outer shirts:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.05 -2-(1))	Other:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	(2) Shawls, scarves, mufflers and the like	17.5 %	14 %	60050202
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	(3) Other	17.5 %	14 %	60050203
	Clothing accessories:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Other			
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):			
	1 Knitted or crocheted fabric :			
	*(1) Of cotton	14 %	7 %	60060101
	*(2) Other	10 %	5.8 %	60060102

No.	Description	Base Rate	Offer	Tariff Line No.
(60.06)	2 Other			
	*(1) Of cotton :	14 %	7 %	60060201
	*(2) Other	10 %	5.8 %	60060202
61.01	Men's and boys' outer garments:			
	1 Containing furskin	28 %	20 %	610101
	2 Other	17.5 %	14 %	610102
	Of textile fabrics of heading No. 59.08, 59.09, 59.11 or 59.12:			
	Of rubberised textile fabrics			
	Other			
	Other:			
	Overcoats and other coats:			
	Of wool or fine animal hair			
	Of man-made fibres			
	Other			
	Suits:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Trousers, breecher and the like:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Jackets, blazers and the like:			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.01 -2)	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Other:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Othe			
61.02	Women's, girls' and infants' outer garments:			
	1 Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	28 %	20 %	610201
	2 Other:			
	(1) Containing embroidery or consisting wholly or partly of lace	21 %	14 %	61020201
	Coats and jackets, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Suits and costumes, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Dresses, other than those for babies:			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.02 -2-(1))	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Skirts, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Blouses, other than those for babies:			
	Of cotton			
	Of man-made fibres			
	Other			
	Other:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	(2) Other	17.5 %	14 %	61.020202
	Of textile fabrics of heading No. 59.08, 59.09, 59.11 or 59.12:			
	Of rubberised textile fabrics			
	Other			
	Other:			
	Coats and jackets, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Suits and costumes, other than those for babies:			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.02 -2-(2))	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Dresses, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Skirts, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Blouses, other than those for babies:			
	Of cotton			
	Of man-made fibres			
	Other			
	Trousers, shorts and the like, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Other:			
	Of wool or fine animal hair			
	Of cotton			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.02 -2-(21)				
	Of man-made fibres			
	Other			
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	14 %	11.2 %	6103
	Shirts:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Pyjama and other night-wear:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Other:			
	Of cotton			
	Of synthetic fibres			
	Other			
61.04	Women's, girls' and infants' under garments:			
	1 Containing embroidery or consisting wholly or partly of lace	21 %	11.2 %	610401
	Pyjama and other night-wear:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Other:			
	Of cotton			
	Of synthetic fibres			
	Other			
	2 Other	14 %	11.2 %	610402
	Pyjama and other night-wear:			
	Of cotton			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.04 -2)	Of synthetic fibres			
	Other			
	Other:			
	Of cotton			
	Of synthetic fibres			
	Other			
61.05	Handkerchiefs:			
	1 Of flax or ramie	30 %	20 %	610501
	2 Other:			
	(1) Containing embroidery or consisting wholly or partly of lace :			
	*(1) Of cotton	21 %	8.4 %	61050201A
	*(2) Other	21 %	8 %	61050201B
	(2) Other:			
	A Of cotton	10.5 %	8.4 %	61050202A
	B Other	10 %	8 %	61050202B
61.06	Shawls, scarves, mufflers, mantillas, veils and the like:			
	1 Containing mink or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	20 %	8.2 %	610601
	2 Other:			
	(1) Containing embroidery or consisting wholly or partly of lace ;			
	*(1) Of cotton	21 %	14 %	61060201A
	*(1) Of man-made fibres	21 %	14 %	61060201B
	*(2) Other	15 %	10 %	61060201C
	(2) Other :			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.06 -2-(2))	*(1) Of cotton	17.5 %	14 %	61060202A
	*(1) Of man-made fibres	17.5 %	14 %	61060202B
	*(2) Of wool or fine animal hair	12.5 %	10 %	61060202C
	*(2) Of silk	12.5 %	12.5 %	61060202D
	*(2) Other	12.5 %	6.6 %	61060202E
61.07	Ties, bow ties and cravats ;			
	Of silk	21 %	21 %	6107
	Of wool or fine animal hair	21 %	16.8 %	6107
	Other	21 %	16.8 %	6107
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:			
	1 Containing embroidery or consisting wholly or partly of lace	21 %	8.4 %	610801
	2 Other	14 %	7 %	610802
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:			
	1 Containing embroidery or consisting wholly or partly of lace	21 %	8.4 %	610901
	Brassières			
	Other			
	2 Other			
	Brassières	14 %	7 %	610902
	Other			
61.10	Gloves, mittens, mitts, stockings, socks and socklettes, not being knitted or crocheted goods:			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.10)	1 Gloves, mittens and mitts	14 %	7 %	611001
	2 Stockings, socks and sockettes	14 %	7 %	611002
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):			
	1 Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls:			
	Combined or trimmed with gold (value of the part of gold being less than 80 % of the total value), silver or platinum group metals	25 %	10 %	61110101
	Other	20 %	10 %	61110102
	2 Other:			
	(1) Containing embroidery or consisting wholly or partly of lace	21 %	8.4 %	61110201
	(2) Other	14 %	11.2 %	61110202
	Belts			
	Other			
62.01	Travelling rugs and blankets:			
	*(1) Of cotton	14 %	11.2 %	620101
	Electric blankets			
	Other			
	*(2) Other	10 %	8 %	620102
	Electric blankets			
	Other:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:			
	1 Containing embroidery or consisting wholly or partly of lace :			
	*(1) Of flax or ramie	21 %	12 %	62020101
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
	*(2) Other:			
	*(i) Of cotton	21 %	11.2 %	62020102A
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
	*(ii) Other	21 %	8 %	62020102B
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
	2 Other:			
	(1) Of flax or ramie	15 %	12 %	62020201
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
	(2) Other :			
	*(1) Of cotton	14 %	11.2 %	62020202A
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen:			

No.	Description	Base Rate	Offer	Tariff Line No.
(62.02 -2-(2))	Of terry towelling			
	Other			
	Other			
	*(2) Other	10 %	8 %	62020202B
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
62.03	Sacks and bags, of a kind used for the packing of goods:			
	1 Of textile fibres of heading No. 57.03:			
	(1) Used	Free	Free	62030101
	(2) Other:			
	A Gunny bag, made of fabrics weighing not less than 500 g/m²	20% or 21 yen /kg, whichever is the greater	20 % or 21 yen/kg, whichever is the greater	62030102A

No.	Description	Base Rate	Offer	Tariff Line No.
(62.03 -1-(2))	B Other	20% or 33 yen /kg, whichever is the greater	20 % or 33 yen/kg, whichever is the greater	62030102B
	2 Of synthetic fibres	10 %	8 %	620302
	3 Other :			
	Of cotton	10.5 %	6 %	62030301
	Of sisal emp	10 %	5.8 %	62030302
	Other	7.5 %	4.9 %	62030303
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods:			
	1 Of flax, ramie or textile fibres of heading No.57.03	10 %	5.8 %	620401
	2 Other :			
	Of cotton	10.5 %	8.4 %	62040201
	Other	7.5 %	6 %	62040202
62.05	Other made up textile articles (including dress patterns) :			
	Of cotton	14 %	7 %	620501
	Other	10 %	5.8 %	620502

No.	Description	Base Rate	Offer	Tariff Line No.
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and head-gear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	12.5 %	6.6 %	6301
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables.	Free	Free	6302

No.	Description	Base Rate	Offer	Tariff Line No.
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material :			
	Ski-boots, if imported during the period to 31st March 1980	27 %	27 %	640101
	Other	10 %	10 %	640102
	Boots with uppers of rubber			
	Other boots			
	Shoes with uppers of rubber			
	Other shoes			
	Sandals			
	Other			
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:			
	1 With uppers of leather or with uppers containing furskin:			
	Ski-boots with uppers of leather and with outer soles of leather, rubber or composition leather	27 %	27 %	64020101
	Ski-boots with uppers of leather and with outer soles of artificial plastic material	30 %		64020102
	Shoes with uppers of leather and with outer soles of leather or composition leather (excluding slippers and other house footwear)	27 %	27 %	64020103
	Footwear with uppers of leather and with outer soles of leather, rubber or composition leather, n.e.s. (excluding slippers and other house footwear)	27 %	27 %	64020104
	Other	30 %		64020105

No.	Description	Base Rate	Offer	Tariff Line No.
(64.02 -2)	2 Other:			
	(1) With oute soles of leather:			
	Ca:.vas shoes	27 %	21.6 %	64020201A
	Other	30 %		64020201B
	(2) Other	10 %	10 %	64020202
	"Jikatabi"			
	Canvas shoes			
	Other			
64.03	Footwear wi:h outer soles of wood or cork	10 %	4.8 %	6403
64.04	Footwear with outer soles of other materials	10 %	4.8 %	6404
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any materia' except metal:			
	1 Of leatl.er or containing fur-skin	20 %		640501
	2 Other	7.5 %	4.2 %	640502
	Of rubber			
	Other			
64.06	Gaiters, spats leggings, puttees, cricket pa: ;, shin-guards and similar articles, and parts thereof:			
	1 Of leather or containing fur-skin	10 %	5.8 %	640601
	2 Other	7.5 %	4.2 %	640602

No.	Description	Base Rate	Offer	Tariff Line No.
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	12.5 %	6.6 %	6501
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims.	20 %	8.2 %	6502
	Of straw, panama-straw or of other vegetable fibres			
	Other			
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:			
	1 Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	20 %	8.2 %	650301
	2 Other	12.5 %	6.6 %	650302
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:			
	1 Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	20 %	8.2 %	650401
	2 Other	12.5 %	6.6 %	650402
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	12.5 %	6.6 %	6505
	Hats and other headgear, knitted or crocheted excluding hair nets			
	Hats and other headgear, made up from lace, felt or other textile fabrics excluding hair nets			
	Hair nets			

No.	Description	Base Rate	Offer	Tariff Line No.
65.06	Other headgear, whether or not lined or trimmed:			
	1 With the exterior side of furskin	20 %	8.2 %	650601
	2 Of leather or containing furskin, excluding those specified in 1 above	15 %	7.2 %	650602
	3 Other	12.5 %	6.6 %	650603
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	10 %	5.8 %	6507
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas	10 %	8 %	6601
	Walking-stick umbrellas, umbrella tents, and garden and similar umbrellas			
	Other:			
	Having a telescopic shaft			
	Other			
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like:			
	1 Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	20 %	8.2 %	660201
	2 Other	10 %	5.8 %	660202
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:			
	1 Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	20 %	8.2 %	660301
	2 Other	10 %	8 %	660302
	Umbrella frames mounted on sticks			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)	10 %	5.8 %	6701
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit :			
	Of artificial plastic materials	25 %	10 %	670201
	Other	10 %	5.8 %	670202
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like:			
	1 Human hair	Free	Free	670301
	2 Wool or other animal hair...	5 %	3.2 %	670302
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	10 %	4.8 %	6704
	Wigs (including half-wigs and hair pieces), of human hair			
	Other			
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material:			
	1 Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	15 %	7.2 %	670501

No.	Description	Base Rate	Offer	Tariff Line No.
(67.05 -2)	2 Other:			
	(1) Made of, or combined with, red sandal wood, rosewood, ebony wood or sandal wood	12.5 %	6.6 %	67050201
	(2) Other :			
	Of synthetic resins other than phenol resins	15 %	7.2 %	67050202A
	Other	10 %	5.8 %	67050202B

No.	Description	Base Rate	Offer	Tariff Line No.
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	2.5 %	1.9 %	6801
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69:			
	1 Marble, polished, and articles of marble	Free	Free	680201
	Slabs and sheets of marble, polished			
	Other			
	2 Other	Free	Free	680202
68.03	Worked slate and articles of slate, including articles of agglomerated slate	5 %	3.2 %	6803
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:			
	1 Cutting wheel, of agglomerated diamond	10 %	4.8 %	680401
	2 Grinding wheel, of agglomerated diamond	7.5 %	4.2 %	680402
	3 Other :			
	(1) Of artificial abrasives	7.5 %	4.9 %	68040301
	(2) Other	5 %	3.2 %	68040302
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery:			
	1 Of artificial abrasives	7.5 %	4.9 %	680501

No.	Description	Base Rate	Offer	Tariff Line No.
(68.05)	2 Other	5 %	3.2 %	680502
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:			
	1 Abrasive paper	15 %	7.2 %	680601
	2 Other	15 %	7.2 %	680602
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	7.5 %	4.2 %	6807
	Mineral wools, expanded clays, foamed slag and similar expanded mineral materials			
	Mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials			
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	7.5 %	4.2 %	6808
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	7.5 %	4.2 %	6809
68.10	Articles of plastering material	7.5 %	4.9 %	6810
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	7.5 %	4.9 %	6811
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	7.5 %	4.9 %	6812

No.	Description	Base Rate	Offer	Tariff Line No.
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures	7.5 %	4.9 %	6813
	Asbestos thread, cord and rope			
	Asbestos fabrics			
	Asbestos boards			
	Asbestos joint sheet			
	Other			
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials :			
	Parts of motor vehicles	15 %	5.7 %	681401
	Brake linings of asbestos, n.e.s	7.5 %	4.2 %	681402
	Other	7.5 %	4.2 %	681403
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	2.5 %	1.9 %	6815
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	7.5 %	4.2 %	6816
	Articles of carbon or of graphite			
	Electro-cast refractory bricks			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	5 %	3.2 %	6901
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	5 %	3.2 %	6902
	Fireclay refractory bricks			
	Silica refractory bricks			
	High-alumina refractory bricks (excluding electro-cast bricks)			
	Refractory bricks, n.e.s.			
	Other			
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01 :			
	For laboratory use	15 %	7.2 %	690301
	Refractory products, of graphite (excluding those for laboratory use)	15 %	7.2 %	690302
	Other	15 %	7.2 %	690303
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	5 %	3.2 %	6904
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	5 %	3.7 %	6905
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	5 %	3.2 %	6906
69.07	Unglazed setts, flags and paving, hearth and wall tiles	5 %	3.2 %	6907
69.08	Glazed setts, flags and paving, hearth and wall tiles :			
	Mosaic tile	5 %	3.7 %	6908
	Other	5 %	3.2 %	6908

No.	Description	Base Rate	Offer	Tariff Line No.
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance of packing of goods:			
	1 Laboratory, chemical or industrial wares.			
	Elements of soft ferrite, as parts of machine, apparatus or instruments of Chapter 84 or 90	7.5 %	4.2 %	69090101
	Catalyst carriers, intended for use in manufacturing catalyst	7.5 %	4.2 %	69090102
	Other	7.5 %	4.2 %	69090103
	2 Other	7.5 %	4.2 %	690902
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	7.5 %	4.2 %	6910
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	7.5 %	4.2 %	6911
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	7.5 %	4.2 %	6912
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	7.5 %	4.2 %	6913
69.14	Other articles	7.5 %	4.2 %	6914

No.	Description	Base Rate	Offer	Tariff Line No.
70.01	Waste glass (cullet); glass in the mass (excluding optical glass):			
	1 Glass in the mass	5 %	3.2 %	700101
	2 Waste glass	Free	Free	700102
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	5 %	3.2 %	7002
	In the mass			
	Rods and tubes			
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):			
	1 Of fused quartz or fused silica	10 %	4 %	700301
	2 Other	5 %	3.2 %	700302
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:			
	1 Figured:			
	(1) Not more than 2.5 mm in thickness	7.5 %	4.2 %	70040101
	(2) Other	10 %	4.8 %	70040102
	Wired glass			
	Uncoloured (excluding wired glass)			
	Coloured or flashed (excluding wired glass)			
	2 Other	7.5 %	4.2 %	700402
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles:			
	1 Flat, uncoloured:			
	(1) Not more than 2.5 mm in thickness	5 %	3.2 %	70050101

No.	Description	Base Rate	Offer	Tariff Line No.
(70.05--1)	(2) More than 2.5 mm, but not more than 4 mm in thickness	7.5 %	4.2 %	70050102
	(3) More than 4 mm in thickness	10 %	4.8 %	70050103
	Not more than 6 mm in thickness			
	Other			
	2 Other	7.5 %	4.2 %	700502
	Coloured or flashed (tansparent)			
	Other			
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	18 %	7.9 %	7006
	Wired			
	Other :			
	Uncoloured, not more than 4 mm in thickness			
	Uncoloured, more than 4 mm but not more than 6 mm in thickness			
	Uncoloured, more than 6 mm in thickness			
	Coloured or flashed not more than 4 mm in thickness			

No.	Description	Base Rate	Offer	Tariff Line No.
(70.06)	Coloured or flashed, more than 4mm but not more than 6mm in thickness			
	Coloured or flashed, more than 6mm in thickness			
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	12.5 %	5.4 %	7007
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	12.5 %	6.6 %	7008
	Toughened glass (transparent), flat			
	Toughened glass (transparent), curved			
	Toughened glass (not transparent)			
	Laminated glass			
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	10 %	4.8 %	7009

No.	Description	Base Rate	Offer	Tariff Line No.
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	7.5 %	4.9 %	7010
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:			
	1 Of fused quartz or fused silica	10 %	5.8 %	701101
	2 Other	7.5 %	4.9 %	701102
70.12	Glass inners for vacuum flasks or for other vacuum vessels	7.5 %	4.2 %	7012
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses :			
	*[1] Of glass-ceramics :			
	Tumblers, stemware and other drinking glass, excluding those combined with precious metals or metals plated with precious metals	10 %	5.8 %	70130101
	Other	15 %	6 %	70130102
	Glassware for indoor decoration, excluding those combined with precious metals or metals plated with precious metals			
	Other			
	*[2] Other:			
	*[i] Tumblers, stemware other drinking glass, excluding those combined with precious metals or metals plated with precious metals	10 %	5.8 %	70130201
	*[ii] Other	15 %	7.2 %	70130202
	Glassware for indoor decoration, excluding those combined with precious metals or metals plated with precious metals			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :			
	Illuminating glassware, for filament lamps	10 %	5.8 %	701401
	Illuminating glassware, for electric lamps, n.e.s.	8 %	5.1 %	701402
	Illuminating glassware, n.e.s	10 %	5.8 %	701403
	Signalling glassware and optical elements	10 %	5.8 %	701404
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like :			
	Glass for spectacles	7.5 %	4.2 %	701501
	Other	10 %	4.8 %	701502
70.16	Bricks, tiles, labs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms	10 %	5.8 %	7016
	Aricles of pressed or moulded glass, of a kind commonly used in building			
	Multi-cellular glass			
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated ; glass ampoules :			
	1 Of fused quarts or fused silica :			
	Laboratory glassware	7.5 %	4.9 %	70170101
	Hygienic and pharmaceutical glassware	10 %	5.8 %	70170102
	2 Other	7.5 %	4.2 %	701702

No.	Description	Base Rate	Offer	Tariff Line No.
(70.17 -2)	Laboratory glassware			
	Hygienic and pharmaceutical glassware			
	Ampoules			
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:			
	1 In the form of sheet or plates	10 %	4.8 %	701801
	2 Other	7.5 %	4.2 %	701802
	Optical glass and elements of optical glass			
	Blanks for corrective spectacle lenses			
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes: artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lampworked glass; glass grains (ballotini):			
	1 Glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lampworked glass: excluding those combined with precious metals or metals plated with precious metals	7.5 %	4.2 %	701901
	2 Other	10 %	10 %	701902
	Glass beads, imitation pearls, imitation precious and semi-precious stons, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom			

No.	Description	Base Rate	Offer	Tariff Line No.
(70.19 -2)	Glass grains (ballotini)			
	Other			
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:			
	1 Fabrics of glass fibre:			
	Not more than 30.48 cm in width	12.5 %	6.6 %	70200101
	Other	10 %	5.8 %	70200102
	2 Other	12.5 %	6.6 %	702002
	Slivers and rovings			
	Yarns of glass fibre			
	Other			
70.21	Other articles of glass :			
	Of fused quartz or of fused silica	20 %	4.2 %	7021
	Other	7.5 %	4.2 %	7021

No.	Description	Base Rate	Offer	Tariff Line No.
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	5 %	3.7 %	7101
	Loose pearls, undrilled or unworked			
	Half pearls			
	Other			
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):			
	1 Not polished, perforated nor similarly worked :			
	Bort, carbonado and other diamonds for industrial purposes	Free	Free	71020101
	Rough diamonds, unsorted			
	Other			
	Diamonds, excluding industrial diamonds	5 %	Free	71020102
	Rought diamonds, unsorted			
	Other			
	Rock crystal	Free	Free	71020103
	Other	5 %	Free	71020104

No.	Description	Base Rate	Offer	Tariff Line No.
(71.02)	2 Other:			
	(1) Formed to be used for mechanical or industrial purposes:			
	A Of diamond (perforated for wire drawing)	7.5 %	4.9 %	71020201A
	B Other	2.5 %	1.9 %	71020201B
	Diamond			
	Other			
	(2) Other	5 %	3.2 %	71020202
	Diamond			
	Other			
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):			
	1 Formed to be used for mechanical or industrial purposes	2.5 %	1.9 %	710301
	2 Other:			
	Synthetic diamond	20 %	8.2 %	71030201
	Other	20 %	8.2 %	71030202
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	Free	Free	7104
	Of natural diamond			
	Of synthetic diamond			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:			
	1 Lumps, billets, grains, powders, bars, rods, angles, shapes, sections, plates, sheets and strip:			
	Unalloyed	3 %	2.5 %	710501
	Lumps, billets and grain			
	Powder			
	Bars, rods, angles, shapes, sections, plates, sheets and strip			
	Alloyed	10 %	5.8 %	710501
	Lumps, billets and grain			
	Powder			
	Bars, rods, angles, shapes, sections, plates, sheets and strip			
	2 Other	10 %	5.8 %	710502
71.06	Rolled silver, unworked or semi-manufactured	10 %	5.8 %	7106
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:			
	1 Lumps, billets, grains, powders, bars, rods, angles, shapes, sections, plates, sheets and strip:			
	Unalloyed	Free	Free	710701
	Lumps, billets and grains:			
	Non-monetary			
	Monetary			
	Other:			
	Non-monetary			
	Monetary			
	Alloyed	10 %	5.8 %	710701
	Lumps, billets and grains:			
	Non-monetary			
	Monetary			
	Other			
	Non-monetary			
	Monetary			
	2 Other	10 %	5.8 %	710702

No.	Description	Base Rate	Offer	Tariff Line No.
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	10 %	4.8 %	7108
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:			
	1 Lumps, billets, grains, powders, bars, rods, angles, shapes, sections, plates, sheets and strip:			
	Lumps, billets and grains:			
	Of platinum and other metal of the platinum group, excluding alloys containing metals other than platinum and other metals of the platinum group	Free	Free	71090101A
	Of platinum			
	Of palladium			
	Of rhodium			
	Of iridium, osmium or ruthenium			
	Of alloys containing metals other than platinum and other metals of the platinum group	5 %	3.7 %	71090101B
	Of platinum			
	Of palladium			
	Of rhodium			
	Of alloys, those of iridium, osmium or ruthenium			
	Powder, bars, rods, angles, shapes, sections, plates, sheets and strip:			
	Of platinum and other metals of the platinum group, excluding alloys containing metals other than platinum and other metals of the platinum group	Free	Free	71090102A

No.	Description	Base Rate	Offer	Tariff Line No.
(71.09 -1)	Of platinum			
	Of palladium			
	Of rhodium			
	Of iridium, osmium or ruthenium			
	Of alloys containing metals other than platinum and other metals of the platinum group	5 %	3.7 %	71090102B
	Of platinum alloys			
	Of palladium alloys			
	Of rhodium alloys			
	Of alloys, those of iridium, osmium or ruthenium			
	2 Other:			
	Of platinum and other metals of the platinum group, excluding alloys containing metals other than platinum and other metals of the platinum group:			
	Wire	7.5 %	4 %	71090201A
	Of platinum			
	Other	5 %	3.7 %	71090201B
	Of palladium			
	Other			
	Of alloys containing metals other than platinum and other metals of the platinum group	5 %	3.7 %	71090202
	Wire:			
	Of platinum alloy			
	Other			
	Other:			
	Of platinum alloy			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	10 %	5.8 %	7110
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal:			
	1 Of silver	3 %	2.5 %	711101
	2 Other			
	Of gold	Free	Free	71110201
	Other	Free	Free	71110202
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal:			
	*(1) Made of, or combined with, silver or platinum group metals	17.5 %	7.8 %	711201
	*(2) Other:			
	Chains for watches, spectacles or pince-nez and other ornamental chains worn on person, of gold	20 %	8.2 %	71120201
	Other:			
	Of gold, value of the part of gold being not less than 80% of the total value	20 %	8.2 %	71120202A
	Combined or trimmed with gold, value of the part of gold being less than 8% of the total value	25 %	10 %	71120202B
	Other	20 %	8.2 %	71120202C
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12:			
	Knives, razors, scissors and other cutlery, spoons, broomsand brushers, of precious metal	20 %	8.2 %	711301
	Of gold, value of the part of gold being not less than 80% of the total value, n.e.s.	20 %	8.2 %	711302

No.	Description	Base Rate	Offer	Tariff Line No.
(71.13)	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value, n.e.s.	25 %	10 %	711303
	Made of, or combined with, silver or platinum group metals, n.e.s.	25 %	10 %	711304
	Other	20 %	8.2 %	711305
71.14	Other articles of precious metal or rolled precious metal:			
	1 For laboratory or industrial purposes	5 %	3.7 %	711401
	2 Other:			
	Made of, or combined with gold, value of the part of gold being not less than 80% of the total value	20 %	8.2 %	71140201
	Made of, or combined with gold, value of the part of gold being less than 80% of the total value	25 %	10 %	71140202
	Made of, or combined with, silver or platinum group metals	25 %	10 %	71140203
	Other	20 %	8.2 %	71140204
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):			
	1 For laboratory or industrial purposes	5 %	3.7 %	711501
	2 Other:			
	*(1) Graded pearls temporarily strung for convenience of transport	20 %	8.2 %	71150201
	*(2) Other:			
	*(i) Articles of jewellery and parts thereof	17.5 %	7.8 %	71150202A
	*(ii) Other	20 %	8.2 %	71150202B

No.	Description	Base Rate	Offer	Tariff Line No.
71.16	Imitation jewellery :			
	1 Plated with precious metals	20 %	8.2 %	711601
	2 Other :			
	Watch bracelets, of base metal	12.5 %	6.6 %	711602
	Necklaces, brooches and pendants, of base metal	12.5 %	6.6 %	711602
	Other :			
	Of base metal	12.5 %	6.6 %	711602
	Other	12.5 %	12.5 %	711602
72.01	Coin :			
	1 Gold coin	Free	Free	720101
	2 Silver coin being legal tender	Free	Free	720102
	3 Other :			
	(1) Legal tender in Japan	Free	Free	72010301
	(2) Other	The rate for the waste or scrap of its metal	The rate for the waste or scrap of its metal	72010302

Legal tender
Other.

No.	Description	Base Rate	Offer	Tariff Line No.
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:			
	1 Pig iron and cast iron	5 %	3.7 %	730101
	Iron skull			
	Charcoal pig iron			
	Low phosphorus pig iron, excluding charcoal pig iron			
	Other			
	2 Spiegeleisen	5 %	3.7 %	730102
73.02	Ferro-alloys:			
	1 Ferro-silicon	5 %	3.7 %	730201
	2 Ferro-manganese	12 %	9.6 %	730202
	3 Ferro-chromium	10 %	8 %	730203
	4 Ferro-nickel	12 %	6.5 %	730204
	5 Other :			
	Ferro-tungsten	7.5 %	4.9 %	73020501
	Ferro-molybdenum	7.5 %	4.9 %	73020502
	Silico-chromium	5 %	3.7 %	73020503
	Ferro-vanadium	5 %	3.7 %	73020504
	Ferro-niobium	5 %	3.7 %	73020505
	Other	5 %	3.7 %	73020506
73.03	Waste and scrap metal of iron or steel	Free	Free	7303
	Waste and scrap, of pig or cast iron			
	Waste and scrap, of alloy steel, described in Note 1 (d) to this chapter			
	Other			
	Waste and scrap fit only for smelting			
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.03)	Waste and scrap, of plates or sheet			
	Other			
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	5 %	3.7 %	7304
73.05	Iron or steel powders; sponge iron or steel:			
	1 Containing less than 90% by weight of iron :			
	Containing not less than 1% but less than 5% by weight of nickel	5 %	3.7 %	73050101
	Powder			
	Sponge iron or steel, not in powder form			
	Other	5 %	3.7 %	73050102
	Powder			
	Sponge iron or steel, not in powder form			
	2 Other :			
	*(1) Containing not less than 1% but less than 5% by weight of nickel :			
	Powder :			
	Sponge iron	6.25 %	3.7 %	73050201A
	Other	5 %	3.7 %	73050201A
	Sponge iron or steel, not in powder form :			
	Sponge iron	6.25 %	3.7 %	73050201B
	Other	5 %	3.7 %	73050201B

No.	Description	Base Rate	Offer	Tariff Line No.
(73:5) -2	*(2) Oth :			
	Pc der :			
	Sponge iron	6.25 %	3.7 %	73050202A
	Other	5 %	3.7 %	73050202A
	Sponge iron or steel, not in powder form :			
	Sponge iron	6.25 %	3.7 %	73050202B
	Other	5 %	3.7 %	73050202B
73.06	Puddled ba s and pilings; ingots, blocks, l aps and similar forms, of iron o steel:			
	1 Ingots	6.25 %	4.3 %	730601
	2 Other	6.25 %	4.3 %	730602
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel: pieces roughly shaped by fo ing, of iron or steel:			
	1 Pieces roughly shaped by forg ig	6.25 %	4.3 %	730701
	2 Other	6.25 %	4.3 %	730702
	Blooms			
	Billets			
	Slabs			
	Sheet bars (including tin-plate bars)			
73.08	Iron or steel coils for re-rolling	7.5 %	4.2 %	7308
73.09	Universal plates o iron or steel	7.5 %	4.2 %	7309

No.	Description	Base Rate	Offer	Tariff Line No.
73.10	**Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:**			
	1 **Bars and rods:**			
	(1) Clad or plated	7.5 %	4.9 %	73100101
	(2) Other:			
	A Cold-formed or cold-finished	7.5 %	4.9 %	73100102A
	B Other	7.5 %	4.9 %	73100102B
	Hot-rolled or extruded but not further worked:			
	Round bars and rods less than 50mm in diameter			
	Round bars and rods, n.e.s.			
	Other			
	Other			
	2 **Wire rod, in coils:**			
	(1) Clad or plated	7.5 %	4.2 %	73100201
	(2) Other	7.5 %	4.2 %	73100202
	3 Hollow mining drill, steel	7.5 %	4.9 %	731003

No.	Description	Base Rate	Offer	Tariff Line No.
73.11	Angles, shapes and sections, of iron or steel hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:			
	1 Angles, shapes and sections	7.5 %	4.9 %	731101
	Hot-rolled or extruded but not further worked:			
	Less than 80mm:			
	U, I or H sections			
	Angles			
	Other			
	Not less than 80mm:			
	U sections			
	I sections			
	H sections			
	Angles			
	Other			
	Forged but not further worked			
	Cold-formed or cold-finished but not further worked			
	Other			
	2 Sheet piling	7.5 %	4.2 %	731102
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:			
	1 Clad or plated:			
	(1) Clad	7.5 %	4.9 %	73120101

No.	Description	Base Rate	Offer	Tariff Line No.
(73.12 -1)	(2) Tinned	7.5 %	4.9 %	73120102
	(3) Galvanised	7.5 %	4.9 %	73120103
	(4) Other	7.5 %	4.9 %	73120104
	2 Other:			
	(1) In coils	7.5 %	4.2 %	73120201
	Hot rolled			
	Cold rolled			
	(2) Othe	7.5 %	4.2 %	73120202
	Hot rolled			
	Cold rolled			
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:			
	1 Clad or plated:			
	(1) Clad	7.5 %	4.9 %	73130101
	More than 4.75 mm in thickness			
	Not less than 3 mm but not more than 4.75 mm in thickness			
	Less than 3mm in thickness			
	(2) Tinned	7.5 %	4.9 %	73130102
	(3) Galvanised	7.5 %	4.9 %	73130103
	(4) Other	7.5 %	4.9 %	73130104
	2 Other:			
	(1) Less than 3 mm in thickness	7.5 %	4.2 %	73130201
	Rolled but not further worked			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.13 -2)	(2) Not less than 3mm but less than 6mm in thickness	7.5 %	4.2 %	73130202
	Rolled but not further worked:			
	More than 4.75mm in thickness			
	Not more than 4.75 mm in thickness			
	Other			
	(3) Not less than 6 mm in thickness	7.5 %	4.2 %	73130203
	Rolled but not further worked			
	Other			
73.14	Iron or steel wire, whether or not coated, but not insulated:			
	1 Clad or plated	7.5 %	4.9 %	731401
	2 Other	7.5 %	4.9 %	731402
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:			
	1 Alloy steel:			
	(1) High speed steel, containing, by weight, not less than 3 % of chromium and not less than 8% of tungsten and molybdenum, taken together	20 %	8.2 %	73150101
	Ingots, blocks, lumps and similar forms			
	Blooms, billets, slabs and sheet bars (including tinplate bars and roughly forged pieces)			
	Coil for re-rolling			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(1))	Wire rod, in coils			
	Bars and rods and hollow mining drill steel			
	Universal plate			
	Sheets and plates, rolled but not further worked:			
	More than 4.75mm in thickness			
	Not less than 3mm but not more than 4.75mm in thickness			
	Less than 3mm in thickness			
	Other sheets and plates			
	Hoop and strip			
	Wire			
(2)	Bimetal in sheets, plates, hoop or strip, containing more than 10% by weight of nickel	18 %	7.9 %	73150102
	Plates and sheets			
	Hoop and strip			
(3)	Other :			
	Ingots, blocks, lumps and similar forms:			
	Of alloy tool steel:			
	Containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103AA1
	Other	10 %	4.8 %	73150103AA2
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103AB
	Other	10 %	4.8 %	73150103AC
	Blooms, billets, slabs and sheet bars (including tinplate bars and roughly forged pieces):			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(3))				
	Of alloy tool steel:			
	Containing not less than 0.5 % by weight of tungsten or molybdenum	15 %	7.2 %	73150103BA1
	Other	10 %	4.8 %	73150103BA2
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103BB
	Other	10 %	4.8 %	73150103BC
	Coils for re-rolling:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103CA
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103CB
	Other	10 %	4.8 %	73150103CC
	Wire rod, in coils:			
	Of alloy tool steel:			
	Containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103DA1
	Other	10 %	4.8 %	73150103DA2
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103DB
	Other	10 %	4.8 %	73150103DC
	Bars and rods and hollow mining drill steel:			
	Of alloy tool steel:			
	Containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103EA1
	Other	10 %	4.8 %	73150103EA2
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103EB
	Other	10 %	4.8 %	73150103EC

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(3))				
	Angles, shapes and sections:			
	Not less than 80mm, and sheet piling:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103FA1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103FA2
	Other	10 %	4.8 %	73150103FA3
	Less than 80mm:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103FB1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103FB2
	Other	10 %	4.8 %	73150103FB3
	Universal plates, of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103G
	Universal plates, n.e.s.	10 %	4.8 %	73150103H
	Sheets and plates, rolled but not further worked:			
	More than 4.75mm in thickness:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103IA1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103IA2
	Other	10 %	4.8 %	73150103IA3

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(3))				
	Not less than 3mm but not more than 4.75mm in thickness:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103IB1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103IB2
	Other	10 %	4.8 %	73150103IB3
	Less than 3mm in thickness:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103IC1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103IC2
	Other	10 %	4.8 %	73150103IC3
	Other sheets and plates:			
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103JA
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103JB
	Other	10 %	4.8 %	73150103JC
	Hoop and strip:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103KA
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103KB
	Other	10 %	4.8 %	73150103KC
	Wire:			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(3))				
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103LA
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103LB
	Of alloy spring steel	10 %	4.8 %	73150103LC
	Other	10 %	4.8 %	73150103LD
	2 **High carbon steel (other than described in 1 above)**	10 %	4.8 %	731502
	Ingots, blocks, lumps and similar forms			
	Blooms, billets, slabs and sheet bars (including tinplate bars and roughly forged pieces)			
	Coils for re-rolling			
	Wire rods, in coils			
	Bars and rods and hollow mining drill steel			
	Angles, shapes and sections and sheet piling			
	Universal plate			
	Sheets and plates, rolled but not further worked:			
	More than 4.75mm in thickness			
	Not less than 3mm but not more than 4.75mm in thickness			
	Less than 3mm in thickness			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -2)	Other sheets and plates			
	Hoop and strip:			
	Of high carbon tool steel			
	Other			
	Wire			
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:			
	1 Rails	7.5 %	4.9 %	731601
	2 Other	7.5 %	4.9 %	731602
73.17	Tubes and pipes, of cast iron	7.5 %	4.9 %	7317
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:			
	1 Of alloy steel, described in Note 1 (d) to this Chapter	12 %	6.5 %	731801
	Blanks for tubes and pipes			
	Seamless tubes and pipes of chromium steel			
	Seamless tubes and pipes of stainless steel			
	Seamless tubes and pipes, n.e.s			
	Tubes and pipes of stainless steel, n.e.s			
	Other			
	2 Other	7.5 %	4.9 %	731802
	Blanks for tubes and pipes			
	Seamless tubes and pipes			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.18 -2)	Other			
	Welded steel tubes and pipes of other than high carbon steel			
	Tubes and pipes of high carbon steel, described in note 1 (e) to this chapter			
	Other			
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	7.5 %	4.9 %	7319
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel :			
	Of malleable cast iron	10 %	5.8 %	732001
	Of cast iron	10 %	5.8 %	732002
	Other	7.5 %	4.9 %	732003
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel :			
	Parts of waterless piston type gas holders	5 %	3.7 %	732101
	Structures and parts thereof	7.5 %	4.9 %	732102
	Other	7.5 %	4.9 %	732103

No.	Description	Base Rate	Offer	Tariff Line No.
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:			
	Waterless piston type gas holders	5 %	3.7 %	732201
	Other	7.5 %	4.9 %	732202
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	7.5 %	4.9 %	7323
73.24	Containers, of iron or steel, for compressed or liquefied gas	7.5 %	4.9 %	7324
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	7.5 %	4.9 %	7325
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	7.5 %	4.9 %	7326
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	7.5 %	4.9 %	7327
73.28	Expanded metal, of iron or steel	7.5 %	4.9 %	7328
73.29	Chain and parts thereof, of iron or steel	7.5 %	4.9 %	7329
	Chain belting for machinery			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.29)	Chain (cut to length or endless) for machinery or vehicles			
	Chain, n.e.s.			
	Parts			
73.30	Anchors and grapnels and parts thereof, of iron or steel	7.5 %	4.9 %	7330
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such artilces with heads of copper	7.5 %	4.9 %	7331
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel	7.5 %	4.9 %	7332
	Bolts and nuts sets, including those with washers			
	Bolts			
	Nuts			
	Washers and spring washers			
	Screws			
	Other			
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel	5 %	3.7 %	7333
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	5 %	3.7 %	7334

No.	Description	Base Rate	Offer	Tariff Line No.
73.35	Springs and leaves for springs, of iron or steel:			
	1 Chassis spring and leaves therefor, for motor vehicles	15 %	6 %	733501
	2 Other	7.5 %	4.9 %	733502
73.36	Stoves (including stoves with subsidiary boil rs for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	7.5 %	4.9 %	7336
	Cooking apparatus and plate warmers			
	Other apparatus:			
	Petroleum oil stoves			
	Other			
	Parts			
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distrbute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	7.5 %	4.9 %	7337
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel	7.5 %	4.9 %	7338

No.	Description	Base Rate	Offer	Tariff Line No.
(73.38)	Domestic articles and parts thereof			
	Sanitary ware for indoor use, and parts thereof			
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	10 %	5.8 %	7339
73.40	Other articles of iron or steel;			
	Iron castings in the rough state	10 %	5.8 %	734001
	Steel castings in the rough state	10 %	5.8 %	734002
	Forgings and stampings (including drop forgings) in the rough state	10 %	5.8 %	734003
	Endless conveyor belts, including unfinished conveyor belts with rivet holes at the extremities, in rolls	7.5 %	4.9 %	734004
	Castings, n.e.s.	10 %	5.8 %	734005
	Other	10 %	5.8 %	734006

No.	Description	Base Rate	Offer	Tariff Line No.
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap:			
	1 Matte, cement copper and native copper	Free	Free	740101
	Matte and cement copper			
	Native copper			
	2 Unwrought copper (other than those specified in 1 above):			
	(1) Containing not more than 99.8% by weight of copper and used for smelting or refining:			
	*(1) Not more than 475 yen/kg in value for customs duty	8.5 %	7.3 %	74010201A
	*(2) More than 475 yen/kg but not more than 490 yen/kg in value for customs duty	8.5 %	7.3 %	74010201B
	*(3) More than 490 yen/kg in value for customs duty	8.5 %	7.3 %	74010201C
	(2) Other:			
	*(1) Containing, by weight, not less than 25% of zinc and not less than 1% of lead	24 yen/kg	15 yen/kg	74010202A
	*(2) Other:			
	*(i) Not more than 485yen/kg in value for customs duty			

No.	Description	Base Rate	Offer	Tariff Line No.
(74.01 -2-(2))	Blister copper in bars, containing more than 95% by weight of copper	8.5 %	7.3 %	74010202BA1
	Containing more than 95% by weight of copper, n. e. s.	24 yen/kg	22 yen/kg	74010202BA2
	Containing not more than 95% by weight of copper	24 yen/kg	22 yen/kg	74010202BA3
	(ii) More than 485 yen/kg but not more than 500 yen/kg in value for customs duty :			
	Blister copper in bars, containing more than 95% by weight of copper	8.5 %	7.3 %	74010202BB1
	Containing more than 95% by weight of copper, n. e. s.	24 yen/kg	22 yen/kg	74010202BB2
	Containing not more than 95% by weight of copper	24 yen/kg	22 yen/kg	74010202BB3
	(iii) More than 500 yen/kg in value for customs duty :			
	Blister copper in bars, containing more than 95% by weight of copper	8.5 %	7.3 %	74010202BC1
	Containing more than 95% by weight of copper, n. e. s.	24 yen/kg	22 yen/kg	74010202BC2

No.	Description	Base Rate	Offer	Tariff Line No.
(74.01 -2(2))	Containing not more than 95% by weight of copper	24 yen/kg	22 yen/kg	74010202BC3
	3 Waste and scrap	2.5 %	Free	740103
	Unalloyed			
	Of brass or bronze			
	Other			
74.02	Master alloys:			
	1 Of beryllium copper	15 %	7.2 %	740201
	2 Other	5 %	3.2 %	740202
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:			
	1 Bars, rods, angles, shapes and sections:			
	(1) Unalloyed	15 %	7.2 %	74030101
	(2) Of brass or bronze	15 %	7.2 %	74030102
	(3) Other:			
	A Bars and rods, of beryllium copper alloy	20 %	8.2 %	74030103A
	B Other	15 %	7.2 %	74030103B
	2 Wire:			
	(1) Unalloyed	15 %	7.2 %	74030201
	(2) Of brass or bronze	15 %	7.2 %	74030202

No.	Description	Base Rate	Offer	Tariff Line No.
(74.03 -2)	(3) Other;			
	A Of beryllium copper alloy	20 %	8.2 %	74030203A
	B Other	15 %	7.2 %	74030203B
74.04	Wrought plates, sheets and strip, of copper:			
	1 Unalloyed	15 %	7.2 %	740401
	2 Of brass or bronze	15 %	7.2 %	740402
	3 Other:			
	(1) Of beryllium copper alloy	20 %	8.2 %	74040301
	(2) Other	15 %	7.2 %	74040302
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm:			
	1 Of beryllium copper alloy	20 %	8.2 %	740501
	2 Other	15 %	7.2 %	740502
	Unalloyed			
	Alloyed			
74.06	Copper powders and flakes	15 %	7.2 %	7406
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper:			
	1 Unalloyed	15 %	7.2 %	740701
	2 Of brass or bronze	20 %	8.2 %	740702

No.	Description	Base Rate	Offer	Tariff Line No.
(74.07)	3 Other:			
	(1) Of beryllium copper alloy	20 %	8.2 %	74070301
	(2) Other	20 %	8.2 %	74070302
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	10 %	5.8 %	7408
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10 %	5.8 %	7409
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	15 %	7.2 %	7410
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire:			
	1 For mechanical purposes, endless	7.5 %	4.9 %	741101
	2 Other	10 %	5.8 %	741102
74.12	Expanded metal, of copper	10 %	5.8 %	7412
74.13	Chain and parts thereof, of copper:			
	1 Plated with precious metals	20 %	8.2 %	741301
	2 Other	10 %	5.8 %	741302
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of opper, or of iron or steel with heads of copper:			

No.	Description	Base Rate	Offer	Tariff Line No.
(74.14)	1 Plated with precious metals	25 %	10 %	741401
	2 Other	10 %	5.8 %	741402
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins washers and spring washers, of copper	10 %	5.8 %	7415
74.16	Springs, of copper	10 %	5.8 %	7416
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	10 %	5.8 %	7417
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper:			
	1 Plated with precious metals	25 %	10 %	741801
	Domestic articles and parts thereof			
	Sanitary ware for indoor use and parts thereof			
	2 Other	10 %	5.8 %	741802
	Domestic articles and parts thereof			
	Sanitary ware for indoor use and parts thereof			
74.19	Other articles of copper:			
	1 Plated with precious metals	25 %	10 %	741901
	2 Other:			
	Endless strips for film and foil casting machines	7.5 %	4.9 %	74190201
	Other	10 %	5.8 %	74190202

No.	Description	Base Rate	Offer	Tariff Line No.
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:			
	1 Mattes, speiss and other intermediate products of nickel metallurgy:			
	(1) Crude nickel oxide, containing not more than 1.5% by weight of copper	15 %	7.2 %	75010101
	(2) Other	Free	Free	75010102
	2 Unwrought nickel:			
	(1) Unalloyed:			
	A For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	150 yen/kg	81 yen/kg	75010201A
	B Other	150 yen/kg	81 yen/kg	75010201B
	(2) Alloyed:			
	*(1) Containing, by weight, less than 50% of nickel and not less than 10% of cobalt, taken together	22.5 %	9 %	75010202A
	*(2) Other	22.5 %	9 %	75010202B

No.	Description	Base Rate	Offer	Tariff Line No.
(75.01)	3 Waste and scrap:			
	(1) Unalloyed	22.5 %	6.8 %	75010301
	(2) Alloyed	22.5 %	Free	75010302
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:			
	1 Bars, rods, angles, shapes and sections:			
	(1) Unalloyed	15 %	7.2 %	75020101
	(2) Alloyed	12.5 %	6.6 %	75020102
	2 Wire:			
	(1) Unalloyed	15 %	7.2 %	75020201
	(2) Alloyed	12.5 %	6.6 %	75020202
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:			
	1 Foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm; powders and flakes:			
	(1) Unalloyed:			
	A Intended for use in the manufacture of getters for vaccum tubes or alkaline accumulators	100 yen/kg	Free	75030101A

No.	Description	Base Rate	Offer	Tariff Line No.
(75.03 -1(1))	B Other:			
	Intended for use in the manufacture of powder metallurgy or welding fluxes	100 yen/kg	65 yen/kg	75030101BA
	Other	100 yen/kg	65 yen/kg	75030101BB
	Powder and flakes			
	Foil			
	(2) Alloyed	22.5 %	9 %	75030102
	2 Other:			
	(1) Unalloyed	15 %	7.2 %	75030201
	(2) Alloyed	12.5 %	6.6 %	75030202
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:			
	1 Unalloyed	15 %	7.2 %	750401
	2 Alloyed	15 %	7.2 %	750402

No.	Description	Base Rate	Offer	Tariff Line No.
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	150 yen/kg	103 yen/kg	7505
75.06	Other articles of nickel:			
	1 Plated with precious metals	25 %	10 %	750601
	2 Other	10 %	5.8 %	750602
76.01	Unwrought aluminium; aluminium waste and scrap:			
	1 Unwrought aluminium:			
	(1) Unalloyed	9 %	9 %	76010101
	Containing not less than 99.9% by weight of aluminium			
	Containing not less than 99.0% but less than 99.9 % by weight of aluminium			
	Containing less than 99.0 % by weight of aluminium			
	(2) Alloyed	9 %	9 %	76010102
	2 Waste and scrap	2.5 %	1.9 %	760102
	Unalloyed			
	Alloyed			

No.	Description	Base Rate	Offer	Tariff Line No.
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:			
	1 Bars, rods, angles, shapes and sections	18 %	14.4 %	760201
	Unalloyed			
	Alloyed			
	2 Wire	16 %	12.8 %	760202
76.03	Wrought plates, sheets and strip, of aluminium :			
	For used as roofs of the large type containers of which the standard is stipulated by a Cabinet Order, of a width not less than 2.3 m	18 %	7.9 %	760301
	Other	18 %	14.4 %	760302
	Unalloyed			
	Alloyed			
76.04	Aluminium foil (whether or not embossed cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	16 %	12.8 %	7604
76.05	Aluminium powders and flakes	10 %	5.8 %	7605

Ser.	Description	Base Rate	Offer	Tariff Line No.
76.06	Tubes and pipes and blanks therefor, of aluminium, hollow bars of aluminium	16 %	12.8 %	7606
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	10 %	5.8 %	7607
76.08	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	10 %	5.8 %	7608
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10 %	5.8 %	7609
76.10	Casks, drums cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	10 %	5.8 %	7610
76.11	Containers, of aluminium, for compressed or liquefied gas.	10 %	5.8 %	7611
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wir but excluding insulated electric wires and cables	18 %	7.9 %	7612
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	10 %	5.8 %	7613
76.14	Expanded metal, of aluminium	10 %	5.8 %	7614

No.	Description	Base Rate	Offer	Tariff Line No.
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	10 %	5.8 %	7615
	Domestic articles and parts thereof			
	Sanitary ware for indoor use and parts thereof			
76.16	Other articles of aluminium	10 %	5.8 %	7616
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size and scrap):			
	1 Unwrought magnesium:			
	*(1) Not more than 278 yen 26 sen/kg in value for customs duty	15 %	7.2 %	77010101
	*(2) More than 278 yen 26 sen /kg but not more than 320 yen/kg in value for customs duty	15 %	7.2 %	77010102
	*(3) More than 320 yen/kg in value for customs duty	15 %	7.2 %	77010103
	2 Waste and scrap	5 %	3.2 %	770102
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire, wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	15 %	7.2 %	7702
77.03	Other articles of magnesium	17.5 %	7.8 %	7703
77.04	Beryllium, unwrought or wrought, and articles of beryllium:			
	1 Unwrought beryllium and powders	5 %	3.2 %	770401
	Unwrought beryllium			
	Powders			
	2 Waste and scrap	5 %	3.2 %	770402
	3 Other	10 %	5.8 %	770403

No.	Description	Base Rate	Offer	Tariff Line No.
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap :			
	1 Unwrought lead :			
	(1) Unalloyed :			
	A Containing more than 95% but not more than 99.8% by weight of lead and used for electrolytic refining :			
	*[1] Not more than 89 yen 62 sen/kg in value for customs duty	7.5 %	7.5 %	78010101AA
	*[2] More than 89 yen 62 sen/kg but not more than 95 yen/kg in value for customs duty	7.5 %	7.5 %	78010101AB
	*[3] More than 95 yen/kg in value for customs duty	7.5 %	7.5 %	78010101AC
	B Other :			
	*[1] Not more than 97 yen/kg in value for customs duty :			
	Not more than 58 yen/kg in value for customs duty	{(58 yen - the value for customs duty) x $\frac{1}{2}$ + 8 yen}/kg	{(58 yen - the value for customs duty) x $\frac{1}{2}$ + 8 yen}/kg	78010101BA1

No.	Description	Base Rate	Offer	Tariff Line No.
(78.01 -1(1)-B)	More than 58 yen/kg but not more than 97 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	78010101BA2
	*(2) More than 97 yen/kg but not more than 105 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	78010101BB
	*(3) More than 105 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	78010101BC
	(2) Alloyed :			
	A Containing antimony	12% or 8 yen/kg, whichever is the greater	6.5 % or 5.8 yen/kg, whichever is the greater	78010102A
	B Other	7% or 8 yen/kg, whichever is the greater	4.7 % or 8 yen/kg, whichever is the greater	78010102B

No.	Description	Base Rate	Offer	Tariff Line No.
(78.01 -10-B)				
	2 Waste and scrap	5 %	3.2 %	780102
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	10 %	5.8 %	7802
78.03	Wrought plates, sheets, and strip, of lead:			
	1 Unalloyed	20 %	8.2 %	780301
	2 Alloyed	20 %	8.2 %	780302
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m²; lead powders and flakes:			
	1 Foil	12 %	6.5 %	780401
	2 Powders and flakes	12 %	6.5 %	780402
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead:			
	1 Tubes and pipes and blanks therefor; hollow bars	20 %	8.2 %	780501
	2 Tube and pipe fittings	15 %	7.2 %	780502
78.06	Other articles of lead	10 %	5.8 %	7806

No.	Description	Base Rate	Offer	Tariff Line No.
79.01	**Unwrought zinc; zinc waste and scrap:**			
	1 Unwrought zinc:			
	(1) Unalloyed:			
	A Containing more than 97 % by weight of zinc :			
	*(1) Not more than 202 yen/kg in value for customs duty :			
	Not more than 70 yen/kg in value for customs duty	{(70 yen - the value for customs duty) x $\frac{1}{2}$ + 8 yen} /kg	{(70 yen - the value for customs duty) x $\frac{1}{2}$ + 8 yen} /kg	79010101AA1
	More than 70 yen/kg but not more than 202 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	79010101AA2
	*(2) More than 202 yen/kg but not more than 210 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	79010101AB
	*(3) More than 210 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	79010101AC
	B Containing not less than 95% but not more than 97% by weight of zinc	2.5 %	2.1 %	79010101B

No.	Description	Base Rate	Offer	Tariff Line No.
(79.01 -1(1))	C Other	Free	Free	790101010
	(2) Alloyed :			
	A Containing more than 3% by weight of aluminium	10 yen/kg	7.8 yen/kg	79010102A
	B Other	10 yen/kg	7.2 yen/kg	79010102B
	2 Waste and scrap	2.5 %	1.9 %	790102
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire :			
	1 Bars, rods, angles, shapes and sections	7.5 %	4.2 %	790201
	2 Wire	10 %	4.8 %	790202
79.03	Wrought plates, sheets and strip, of zinc ; zinc foil ; zinc powders and flakes :			
	1 Foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm; powders and flakes	10 %	5.8 %	790301
	Foil			
	Zinc dust			
	Other			
	2 Other	15 %	7.2 %	790302

No.	Description	Base Rate	Offer	Tariff Line No.
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc:			
	1 Tubes and pipes and blanks therefor; hollow bars	10 %	4.8 %	790401
	2 Tube and pipe fittings	10 %	4.8 %	790402
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	7.5 %	4.9 %	7905
79.06	Other articles of zinc.	10 %	5.8 %	7906
80.01	Unwrought tin; tin waste and scrap:			
	1 Unwrought tin:			
	(1) Unalloyed	Free	Free	80010101
	(2) Alloyed	5 %	3.2 %	80010102
	2 Waste and scrap	Free	Free	800102
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	5 %	3.7 %	8002
80.03	Wrought plates, sheets and strip, of tin	5 %	3.7 %	8003
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1kg/m^2; tin powders and flakes	7.5 %	4.9 %	8004
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	7.5 %	4.9 %	8005
80.06	Other articles of tin	10 %	5.8 %	8006

No.	Description	Base Rate	Offer	Tariff Line No.
81.01	Tungsten (wolfram), unwroguht or wrought, and articles thereof:			
	1 Unwrought tungsten, powders and flakes	5 %	3.7 %	810101
	Unwrought tungsten			
	Powders and flakes			
	2 Waste and scrap	5 %	3.7 %	810102
	3 Other	10 %	5.8 %	810103
81.02	Molybdenum, unwrought or wrought, and articles thereof:			
	1 Unwrought molybdenum, powders and flakes	5 %	3.7 %	810201
	Unwrought molybdenum			
	Powders and flakes			
	2 Waste and scrap	5 %	3.7 %	810202
	3 Other	7.5 %	4.9 %	810203
81.03	Tantalum, unwrought or wrought, and articles thereof:			
	1 Unwrought tantalum, powders and flakes	10 %	5.8 %	810301
	Unwrought tantalum			
	Powders and flakes			
	2 Waste and scrap	Free	Free	810302
	3 Other	15 %	7.2 %	810303
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:			
	1 Uranium depleted in U 235 and articles thereof	Free		810401

No.	Description	Base Rate	Offer	Tariff Line No.
(81.04)	2 Base metals and cermets, unwrought, powders, flakes, waste and scrap, excluding those specified in 1 above:			
	(1) Of cobalt (including mattes, speiss and other intermediate products of cobalt metallurgy)	Free	Free	81040201
	Unwrought cobalt			
	Waste and scrap			
	Powders and flakes			
	(2) Of indium or germanium:			
	A Unwrought indium or germanium, powders and flakes :			
	Unwrought indium	5 %	3.7 %	81040202AA
	Unwrought germanium	10 %	4.8 %	81040202AB
	Powders and flakes, of indium	5 %	3.7 %	81040202AC
	Powders and flakes, of germanium	10 %	4.8 %	81040202AD
	B Waste and scrap	Free	Free	81040202B
	(3) Other :			
	Unwrought, powders, flakes, waste and scrap, of thorium	10 %		81040203A
	Unwrought antimony :			
	Not less than 223 yen/kg in value for customs duty	35 yen/kg	28 yen/kg	81040203BA
	Other	70 yen/kg	47 yen/kg	81040203BB
	Waste and scrap, of antimony	10 %	5.8 %	81040203C

No.	Description	Base Rate	Offer	Tariff Line No.
(81.04 -2(3))	Powders and flakes, of antimony :			
	Not less than 223 yen/kg in value for customs duty	35 yen/kg	28 yen/kg	81040203DA
	Other	70 yen/kg	47 yen/kg	81040203DB
	Other :			
	Unwrought	10 %	5.8 %	81040203E
	Waste and scrap	10 %	4.8 %	81040203E
	Powders and flakes	10 %	5.8 %	81040203E
	3 Other :			
	Of thorium	15 %		810403
	Of cabalt	15 %	7.2 %	810403
	Other	15 %	7.2 %	810403
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	7.5 %	4.2 %	8201

No.	Description	Base Rate	Offer	Tariff Line No.
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):			
	1 Hacksaw blades, of a thickness not less than 0.68 mm:			
	For metal cutting, excluding those for machinery	9 %	4.6 %	82020101
	Other	10 %	4.8 %	82020102
	2 Blades for machine saws, other than hacksaw blades:			
	Circular saw blades	9 %	4.6 %	82020201
	Other	10 %	4.8 %	82020202
	3 Other	7.5 %	4.2 %	820203
	Saw blades			
	Hand saws			
	Parts of saws			
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps	7.5 %	4.2 %	8203
	Wrenches and spanners			
	Files and rasps			
	Pipe cutters			
	Other hand tools			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated)	7.5 %	4.2 %	8204
	Hand tools			
	Blow lamps, anvils, vices, clamps, portable forges; grinding wheels with frameworks			
	Parts			
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:			
	1 Drills, bits, reamers and screw taps:			
	Drills	10 %	5.8 %	82050101
	Bits	9 %	5.5 %	82050102
	Reamers and screw taps	10 %	5.8 %	82050103

No.	Description	Base Rate	Offer	Tariff Line No.
(82.05)	2 Milling cutters and gear cutters:			
	Milling cutters	9 %	5.5 %	82050201
	Gear cutters	7.5 %	4.9 %	82050202
	3 Other:			
	(1) Hard metal tools of which working parts as made of sintered metal carbides; diamond tools:			
	Diamon. tools	10 %	5.8 %	82050301A
	Dresser			
	Lies			
	Other			
	Other:			
	Cutting tools, used in or with machines	7.5 %	4.9 %	82050301BA
	Other	10 %	5.8 %	82050301BB
	(2) Other	7.5 %	4.9 %	82050302
	Cutting tools, used in or with machines			
	Other tools			
	Parts			
82.06	Knives and cutting blades, for machines or for mechanical appliances	7.5 %	4.2 %	8206
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	10 %	5.8 %	8207
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	7.5 %	4.2 %	8208
	Mechanical appliances			
	Parts			
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:			

No.	Description	Base Rate	Offer	Tariff Line No.
(82.09)	1 Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	20 %	8.2 %	820901
	2 Other	9 %	5.5 %	820902
82.10	Knife blades	9 %	4.6 %	8210
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):			
	1 Safety razors with or without blades herefor	10 %	4.8 %	821101
	2 Safety razor blades, other than those in strips	1.5 yen/piece	1.2 yen/piece	821102
	3 Other	10 %	4.8 %	821103
	Blades and heads for electric shavers			
	Razors and blades thereof			
	Parts, n.e.s			
82.12	Scissors (including tailors' shears), and blades therefor	9 %	5.5 %	8212
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):			
	1 Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	20 %	8.2 %	821301
	2 Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(82.13 -2)	*(1) Cutlery, excluding paper knives and similar articles	9 %	5.5 %	82130201
	*(2) Other	10 %	5.8 %	82130202
	Paper knives and similar articles			
	Manicure and chiropody sets and appliances			
	Cutting plates for electric hair clippers			
	Parts			
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware:			
	1 Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	20 %	8.2 %	821401
	2 Other	10 %	5.8 %	821402
	Kitchen ware or tableware			
	Parts			
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14:			
	1 Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	20 %	8.2 %	821501
	2 Other	10 %	5.8 %	821502

No.	Description	Base Rate	Offer	Tariff Line No.
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:			
	1 Plated with precious metals	20 %	8.2 %	830101
	2 Other	10 %	5.8 %	830102
	Locks, padlocks and keys therefor:			
	Of iron or steel			
	Of copper			
	Other			
	Parts			
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:			
	1 Plated with precious metals	20 %	8.2 %	830201
	2 Other:			
	Parts of motor vehicles (excluding vehicles of heading No. 87.09 or 87.11) and of trailers for motor vehicles falling within heading No. 87.01 or 87.02	15 %	7.2 %	83020201
	Other	10 %	5.8 %	83020202

No.	Description	Base Rate	Offer	Tariff Line No.
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal.	10 %	4.8 %	8303
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	10 %	4.8 %	8304
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal.	10 %	4.8 %	8305
83.06	Statuettes and other ornaments of a kind used indoors, of base metal:			
	1 Plated with precious metals	25 %	10 %	830601
	2 Other	10 %	5.8 %	830602
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)	10 %	4.8 %	8307
	Lamps and lighting fittings, for filament lamps			
	Lamps and lighting fittings, for fluorescent discharge lamps			
	Lamp and lighting fittings, for electrical lamps, and parts thereof, n.e.s.			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
83.08	Flexibe tubing and riping, of base metal:			
	1 Of iron or ste	7.5 %	4.2 %	830801
	2 Other	10 %	4.8 %	830802
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal:			
	1 Plated with precious metals	20 %	8.2 %	830901
	2 Other	10 %	5.8 %	830902
83.10	Beads and spangles, (base metal:			
	1 Plated wit precious metals	25 %	10 %	831001
	2 Other	10 %	5.8 %	831002
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	10 %	4.8 %	8311
83.12	Photograph picture and similar frames, of base metal; mirrors of base metal:			
	1 Plated with prec ous metals	25 %	10 %	831201
	2 Other	10 %	5.8 %	831202
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal :			
	Crown corks	7.5 %	4.9 %	831301
	Other	10 %	4.8 %	831302
83 14	Sign-plates, name-plates, numbers, letters and othe signs, of base metal.	10 %	4.8 %	8314

No.	Description	Base Rate	Offer	Tariff Line No.
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying :			
	Welding rods, of carbon steel, with flux	7.5 %	4.9 %	831501
	Welding rods, of stainless steel, with flux	7.5 %	4.9 %	831502
	Welding rods, of alloy steel, with flux, n.e.s.	7.5 %	4.9 %	831503
	Wire and rods, of agglomerated base metal powder, used for metal spraying	10 %	5.8 %	831504
	Other	10 %	5.8 %	831505

No.	Description	Base Rate	Offer	Tariff Line No.
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam), superheated water boilers:			
	1 Boilers :			
	With a generating capacity of less than 1,300 metric tons per an hour	7.5 %	4.2 %	84010101
	With a generating capacity of not less than 1,300 metric tons per an hour	15 %	5.7 %	84010102
	Super-heated water boilers	7.5 %	4.2 %	84010103
	2 Parts :			
	Corrugated furnaces and boiler shells	15 %	5.7 %	84010201
	Other	15 %	5.7 %	84010202
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units :			
	Economiser	15 %	5.7 %	840201
	Auxiliary plant for use with boilers, n.e.s. :			
	Auxiliary plant for use with boilers of heading No. 84.01 (for example, superheaters, soot removers, gas recoverers and the like), excluding economisers and feed-water heaters	15 %	5.7 %	840202
	Feed-water heaters	15 %	5.7 %	840202

No.	Description	Base Rate	Offer	Tariff Line No.
	Condensers for vapour engines and power units	15 %	5.7 %	840203
	Parts	15 %	5.7 %	840204
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generator, with or without purifiers	7.5 %	4.2 %	8403
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	7.5 %	4.2 %	8404

No.	Description	Base Rate	Offer	Tariff Line No.
84.05	Steam and other vapour power units, not incorporating boilers:			
	1 Steam turbines and parts thereof:			
	(1) Steam turbines ;			
	With a rating of less than 25,000kW	7.5 %	4.2 %	84050101A
	With a rating (total rating in case of cross-compound type) of not less th n 25,000kW but less tha 400,000kW	7.5 %	4.2 %	84050101B
	Other	15 %	5.7 %	84050101C
	(2) Parts	15 %	5.7 %	84050102
	2 Other	7.5 %	4.2 %	840502
	Steam engines			
	Parts of steam engines			
84.06	Internal combustion piston engines:			
	1 Engines:			
	(1) For motor vehicles ;			
	Intended for use in tract rs falling within head ng No. 87.01:			
	Gasolene engines	30 %	6 %	84060101AA
	Other	15 %	5.7 %	84060101AB
	Other:			
	Gasoline engine, for auto-bicycles and three wheeled motor vehicles	15 %	5.7 %	84060101BA
	Gasoline engine, n. e. s. :			
	For motor vehicles excluding vehicles of heading No. 87.09 or 87.11	30 %	6 %	84060101BB
	Other	15 %	6 %	84060101BB

No.	Description	Base Rate	Offer	Tariff Line No.
	Other internal combustion engine, for autobicycles and three wheeled motor vehicles	15 %	5.7 %	84060101BC
	Internal combution engine, n. e. s :			
	For motor vehicles (excluding vehicles of heading No. 87.09 or 87.11)	30 %	6 %	84060101BD
	Other	15 %	6 %	84060101BD
	(2) For aircraft	15 %	5.7 %	84060102
	(3) Outboard motors	12.5 %	6.6 %	84060103

No.	Description	Base Rate	Offer	Tariff Line No.
(84.06 -1)	(4) Other	7.5 %	4.9 %	84060104
	In-outboard motors			
	For marine, with a rating of not more than 300HP, n.e.s.			
	For marine, with a rating of more than 300HP but not more than 3,000 HP, n.e.s.			
	For marine, with a rating of more than 3,000 HP, n.e.s.			
	Gasolene engines for land, with a rating of not more than 30HP			
	For land, with a rating of not more than 30HP, n.e.s.			
	For land, with a rating of more than 30HP, but not more than 100HP			
	For land, with a rating of more than 100HP, but not more than 500HP			
	For land, with a rating of more than 500HP			
	2 Parts :			
	For aircraft :			
	Fuel injection apparatus and parts thereof	15 %	5.7 %	84060201
	Other	15 %	5.7 %	84060201
	Other:			
	Pistons and piston rings for motor vehicles	15 %	5.7 %	84060202A
	Parts for motor vehicles, n.e.	15 %	5.7 %	84060202B
	Pistons and piston rings, n.e.s.	7.5 %	4.9 %	84060202C
	Other	7.5 %	4.9 %	84060202D

No.	Description	Base Rate	Offer	Tariff Line No.
84.07	Hydraulic engines and motors (including water wheels and water turbines):			
	1 Water turbines and parts thereof:			
	(1) Water turbines	7.5 %	4.2 %	84070101
	(2) Parts	7.5 %	4.2 %	84070102
	2 Other	15 %	5.7 %	840702
	Hydraulic engines and motors			
	Parts			
84.08	Other engines and motors:			
	1 Engines and motors:			
	(1) For aircraft:			
	With a rating of not less than 1,000 metric hp, or with a nominal thrust not less than 0.907 weight tons			
	Turbojet engines	15 %		84080101A
	Turboprop engines	15 %		84080101B
	Other:			
	Internal combustion engines	15 %		84080101C
	Other	15 %		84080101C
	Other:			
	Turbojet engines	15 %	7.2 %	84080101A
	Turboprop engines	15 %	7.2 %	84080101B
	Other:			
	Internal conbustion engines	15 %	7.2 %	84080101C
	Other	15 %	7.2 %	84080101C

No.	Description	Base Rate	Offer	Tariff Line No.
(84.08 -1)	(2) Other :			
	Gas turbines	20 %	6.2 %	84080102A
	Other	20 %	6.2 %	84080102B
	·2 Parts:			
	(1) For aircraft	15 %		84080201
	(2) Other	10 %	4.8 %	84080202
	Parts of gas turbines			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
84.09	Mechanically propelled road rollers	7.5 %	4.2 %	8409
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring de ces; liquid elevators of bucke , chain, screw, band and simi.ar kinds:			
	1 Pump for liquids and parts thereof:			
	(1) Fuel delivery pumps equipped with a measuring device and a self-contained electric motor, of the kind used in filling stations	10 %	4.8 %	84100101
	(2) Other pumps :			
	Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device :			
	Reciprocating pumps, gear pumps, vane pumps and screw pumps	15 %	4.2 %	84100102A
	Other	7.5 %	4.2 %	84100102A
	Other:			
	Reciprocating pumps:	15 %	5.7 %	84100102BA
	Oil hydraulic pumps			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
84.10	Turbine pumps	7.5 %	4.2 %	84100102BB
	Volute pumps	7.5 %	4.2 %	84100102BC
	Axial flow pumps	7.5 %	4.2 %	84100102BD
	Other rotary pumps:			
	Oil hydraulic pumps			
	pumps:			
	Rotary type pumps (other than turbine pumps), of iron or steel, of a weight not more than 5,000 kg, excluding rotary piston pumps and gear pumps	15 %	5.7 %	84100102BE1
	Other	15 %	5.7 %	84100102BE1
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.10-1)	Gear pumps, vane pumps and screw pumps :			
	Gear pumps	15 %	5.7 %	84100102BE21
	Other	15 %	5.7 %	84100102BE21
	Other	7.5 %	4.2 %	84100102BE22
	Injectors and ejectors	7.5 %	4.2 %	84100102BF
	Other liquid pumps	7.5 %	4.2 %	84100102BG
	(3) Parts	15 %	5.7 %	84100103
	2 Liquid elevators and parts thereof	7.5 %	4.2 %	841002
	Liquid elevators			
	Parts			
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like :			
	1 Pumps :			
	(1) Vacuum pumps	15 %	5.7 %	84110101
	(2) Other	15 %	5.7 %	84110102
	2 Air or gas compressors :			
	Free-piston generators for gas turbines, of a weight not more than 5,000kg	15 %	5.7 %	84110201
	Of a weight not more than 1,000kg, n. e. s.	15 %	5.7 %	84110202
	Reciprocating type			
	Other			
	Of a weight more than 1,000kg but not more than 5,000kg, n. e. s.	15 %	5.7 %	84110203
	Of a weight more than 5,000kg but not more than 10,000kg	15 %	5.7 %	84110204
	Of a weight more than 10,000kg	15 %	5.7 %	84110205

No.	Description	Base Rate	Offer	Tariff Line No.
(84.11)	3 Fans, blowers and the like :			
	Exhaust gas turbo-chargers for diesel engines	7.5 %	4.2 %	84110301
	Other	15 %	5.7 %	84110302
	4 Parts of the machines specified in 1, 2 or 3 above	7.5 %	4.2 %	841104
	Of free-piston generators for gas turbines			
	Of air pumps, vacuum pumps, of air or gas compressors (other than free piston generators for gas turbiues)			
	Of fans, blowers and the like			
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:			
	1 For motor vehicles	15 %	4 %	841201
	Air conditioning machines			
	Parts			
	2 Other :			
	Air conditioning machines, those of compressor and window type	15 %	4 %	84120201
	Air conditioning machines, those of compressor and package type	15 %	4 %	84120202

	Description	Base Rate	Offer	Tariff Line No.
(84.12 -2)	Air conditioning machines, those of compressor type, n.e.s.	15 %	4 %	84120203
	Air conditioning machines, n.e.s.	15 %	4 %	84120204
	Parts	15 %	4 %	84120205
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:			
	1 Burners and parts thereof	7.5 %	4.2 %	841301
	2 Other	7.5 %	4.2 %	841302
84.14	Industrial and laboratory furnaces and ovens, non-electric	7.5 %	4.2 %	8414
	Automatic food baking machines			
	Other			
84.15	Refrigerators and refrigerating equipment (electrical and other):			
	1 Refrigerating cabinets, self-contained refrigerating units :			
	Of household type:			
	Deep-freezers	10 %	4 %	84150101A
	Other:			
	Electri. refrigerators, with a capacity of less than 0.1416 m^3	10 %	4 %	84150101BA

No.	Description	Base Rate	Offer	Tariff Line No.
(84.15 -1)	Electric refrigerators, with a capacity of not less than 0.1416 m³	7.5 %	4 %	84150101BB
	Gas refrigerators and kerosene refrigerators	7.5 %	4 %	84150101BC
	Other:			
	Electric refrigerators, with a capacity of not less than 0.1416m³, gas refrigerators and kerosene refrigerators	7.5 %	4 %	84150102A
	Other	10 %	4 %	84150102B
	2 Other refrigerators and refrigerating equipment :			
	Refrigerating machines, not more than 100 kg in weight	15 %	5.7 %	84150201
	Refrigerating machines, more than 100 kg in weight	15 %	5.7 %	84150202
	Ice cream freezers	7.5 %	4.2 %	84150203
	Ice making machines	15 %	5.7 %	84150204
	Other	15 %	5.7 %	84150205
	3 Parts of the machines specified in 1 or 2 above	7.5 %	4.2 %	841503
	Parts of refrigerators			
	Other			
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	7.5 %	4.2 %	8416
	Calendering and similar rolling machines			
	Parts			

	Description	Base Rate	Offer	Tariff Line No.
84.17	Machinery, plant and similar laboratory equipment, whether or not electricall heated, 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, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical	7.5 %	4.2 %	8417
	Domestic instantaneous or storage water heaters and parts thereof:			
	Water heaters			
	Parts			
	Other:			
	Instantaneous or storage water heaters			
	Other			
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases			
	1 Centrifuges and parts thereof	7.5 %	4.2 %	841801
	Cream separators			
	Centrifuges, n.e.s.			
	Parts, n.e.s.			
	2 Other	7.5 %	4.2 %	841802
	Filtering and purifying machinery and apparatus for liquids or gases			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:			
	1 Automatic wrapping machines and parts thereof	7.5 %	4.9 %	841901
	Automatic wrapping machines			
	Parts			
	2 Other	7.5 %	4.9 %	841902
	Dish washing machines of the household type			
	Bottling machines			
	Filling machines equipped with forming devices for containers			
	Packing or wrapping machines, n.e.s.			
	Other machinery			
	Parts			
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	7.5 %	4.2 %	8420
	Automatic weighing machines			
	Weight-operated counting and checking machines			
	Weighing machinery, n.e.s.			
	Parts and weighing machine weights of all kinds			

No.	Description	Base Rate	Offer	Tariff Line No.
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	7.5 %	4.2 %	8421
	Pneumatic type mechanical appliances for projecting, dispersing or spraying liquids or powders			
	Mechanical appliances for projecting, dispersing or spraying liquids or powders, n.e.s.			
	Parts of mechanical appliances for projecting, dispersing or spraying liquids or powders			
	Fire extinguishers (charged or not) and parts thereof			
	Spray guns, steam or sand blasting machines and similar jet projecting machines			
	Parts, of spray guns or steam or sand blasting machines and similar jet projecting machines			
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23 :			
	1 Cranes and conveyors, and parts thereof	7.5 %	4.9 %	842201
	Cable cranes			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.22 -1)	Ship's derricks			
	Other cranes			
	Parts o. cranes			
	Belt conveyors			
	Ch in conveyors			
	Other conveyors			
	Parts of belt conveyors			
	Parts of chain conveyors			
	Parts of other conveyors			
	2 Other	7.5 %	4.9 %	842202
	Elev..tors and conveyors, pneumatic			
	Escalators and moving pavements			
	Parts of pneumatic elevatos, pneumetic conveyors, escalators and mouing pavements			
	Pulley tackle and hoists, othe. than skip hoists			
	Capstans, winches, windlasses, of oil hydraulic type			
	Capstans, winches, windlasses, of electric motor-driven type			
	Capstans, winches, windlasses, n. e. s.			
	Movible li ing frames			
	Lift and skip hoists			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.22 -2)	Jacks			
	Other machinery			
	Parts			
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):			
	1 Coal-cutters and parts thereof:			
	Schnell-hobel type coal-cutters	5 %	3.2 %	84230101
	Coal-cutters, of self-propelled type n. e. s.	7.5 %	4.2 %	84230102
	Coal-cutters, n. e. s.	7.5 %	4.2 %	84230103
	Parts of schnell-hobel type coal-cutters	5 %	3.2 %	84230104
	Parts of coal-cutters, n.e.s.	7.5 %	4.2 %	84230105
	2 Excavators and dredging machines, and parts thereof	7.5 %	4.2 %	842302
	Excavators, sef-propelled type			
	Excavators, n. e. s.			
	Parts of excavators			
	Dredging machines			
	Parts of dredging machines			
	3 Other	7.5 %	4.2 %	842303
	Pile-drivers			
	Snow-ploughs			
	Other machinery:			
	Self-propelled:			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.23 -3)	Bulldozers and angledozers			
	Graders			
	Scrapers			
	Other			
	Other:			
	Bulldozers and angledozers			
	Boring machinery			
	Scrapers			
	Other machinery			
	Other parts			
84.24	**Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers**	7.5 %	4.2 %	8424
	Ploughs			
	Seeders, planters and transplanters; fertiliser distributors and manure spreaders			
	Scarifiers, cultivators, weeders, hoes and harrows			
	Other machinery, and lawn and sports ground rollers			
	Parts			
84.25	**Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)**	7.5 %	4.2 %	8425

X.	Description	Base Rate	Offer	Tariff Line No.
(84.25)	Lawn mowers			
	Combine			
	Harvesting or threshing machinery, other than combine harvester-thresher, mowers, other than lawn mowers; straw or fodder presses			
	Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce			
	Parts			
84.26	Dairy machinery (including milking machines)	7.5 %	4.2 %	8426
	Milking machines			
	Dairy machinesy			
	Parts			
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	7.5 %	4.2 %	8427
	Presses crushers and other machinery			
	Parts			
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	7.5 %	4.2 %	8428
	Machinery			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	7.5 %	4.9 %	8429
	Flour mills			
	Other machinery			
	Parts			
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	7.5 %	4.9 %	8430
	Machinery for manufacturing bakery, sugar confectionery or chocolate confectionery			
	Machinery used in meat preparation			
	Other machinery			
	Parts			
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard:			
	1 Stock-makers and pulp refiners, and parts thereof	7.5 %	4.2 %	843101
	Stock-makers and pulp refiners			
	Parts			
	2 Other	7.5 %	4.2 %	843102
	Machinery for making cellulosic pulp			
	Machinery for making or finishing paper or paperboard:			
	Paper machines			
	Other			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.32	Book-binding machinery, including book-sewing machines :			
	Book-binding machines and book-sewing machines	15 %	6 %	843201
	Other machinery	15 %	6 %	843202
	Parts	15 %	6 %	843203
84.33	Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard	7.5 %	4.9 %	8433
	Paper or paperboard cutting machines of all kinds and other machinery			
	Parts			
84.34	Machinery, apparatus and accessories for type-founding or type-setting ; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders ; printing type, impressed flongs and matrices, printing blocks, plates and cylinders ; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :			
	1 Lithographic stones	2.5 %	1.9 %	843401
	2 Printing type, impressed flongs and matrices, printing blocks, plate and cylinders ; blocks, plates and cylinders, prepared for printing purposes	7.5 %	4.2 %	843402
	3 Other	7.5 %	4.2 %	843403
	Machinery, apparatus and accessories for type-founding or type-setting ; machinery for preparing or working printing blocks, plates or cylinders			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.35	Other printing machinery; machines for uses ancillary to printing:			
	1 Printing machines and parts thereof:			
	Automatic two-colour relief printing machines, sheet feed type, capable of two-colour printing in one revolution of cylinder	6 %	3.6 %	84350101
	Automatic single-colour relief printing machines, of sheet fed type	15 %	5.7 %	84350102
	Of rotary type			
	Of platen type			
	Other			
	Relief printing machines, n.e.s.	7.5 %	4.2 %	84350103
	Of rotary type			
	Of platen type			
	Other			
	Automatic lithographic printing machines, of sheet feed type	15 %	6 %	84350104
	Automatic lithographic printing machines, n.e.s.	7.5 %	4.2 %	84350105
	Lithographic printing machines, n.e.s.	7.5 %	4.2 %	84350106
	Printing machines, n.e.s.	7.5 %	4.2 %	84350107
	Of rotary type			
	Of platen type			
	Other			
	Parts	7.5 %	4.2 %	84350108
	2 Other	7.5 %	4.2 %	843502
	Machines for uses ancillary to printing			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	7.5 %	4.9 %	8436
	Machines for extruding man-made textile			
	Machines of a kind used for processing textile fibres			
	Textile spinning machines			
	False textile twisting machines			
	Draw textile twister			
	Textile reeling machines			
	Other			
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net, machines for preparing yarns for use on such machines, including wraping and warp sizing machines:			
	1 Weaving machines	7.5 %	4.9 %	843701
	Shuttleless type			
	Other			
	2 Knitting machines	7.5 %	4.9 %	843702
	Circula knitting machines other than hosiery knitting machines and hand operated knitting machines			
	Weft knitting machines other than hand operated, n.e.s.			
	Warp knitting machines other than hand operated			
	Other			
	3 Other	7.5 %	4.9 %	843703
	Machines for making gimped yarns, tulle, lace, embroidery, trimmings, braid or net			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):			
	1 Hosiery needles	10 %	5.8 %	843801
	2 Other	7.5 %	4.9 %	843802
	Parts and accessories of machines for extruding man-made textiles			
	Parts and accessories of machines of a kind used for processing textile fibres and of textile spinning machines			
	Parts and accessories of textile twisting, doubling or throwing machines			
	Dobbies, Jacquards, shuttel changing mechanisms and similar auxiliary machinery			
	Parts and accessories of weaving machines			
	Parts and accessories of knitting machines			
	Other			
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	7.5 %	4.9 %	8439

No.	Description	Base Rate	Offer	Tariff Line No.
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:			
	1 Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating, and parts thereof:			
	(1) Electric washing machines and parts thereof	7.5 %	4.9 %	84400101
	Electric washing machines, each of a dry linen capacity not exceeding 6kg			
	Electric washing machines, each of a dry linen capacity exceeding 6kg			
	Parts of electric washing machines			
	(2) Other	7.5 %	4.9 %	84400102
	Dry cleaning machines			
	Drying machines, industrial			
	Drying machines, other than industrial			
	Yarn finishing machines			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.40-1 -(2))	Machinery for dyeing textile yarns or fabrics Machinery for washing, cleaning, drying, dying, dressing, finishing or coating textile articles, n.e.s. Parts			
	2 Other	7.5 %	4.9 %	844002
	Fabric folding, reeling or cutting machines			
	Machines for manufacture of linoleum or other floor coverings			
	Machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rolls thereof			
	Parts			
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:			
	1 Sewing machines, complete set or separate head:			
	(1) For domestic purposes.	7.5 %	4.9 %	84410101
	(2) Other:			
	Straight line stitching sewing machines of single needle type, for fabrics	7.5 %	4.9 %	84410102A
	Straight line stitching sewing machines of single needle type, for leather	7.5 %	4.9 %	84410102B
	Straight line stitching sewing machines of single needle type, n.e.s.	7.5 %	4.9 %	84410102C
	Over-lock sewing machines	7.5 %	4.9 %	84410102D

No.	Description	Base Rate	Offer	Tariff Line No.
(84.41 -1-(2))	Other	12.5 %	6 %	84410102E
	2 Sewing machine needles	5 %	3.7 %	844102
	For domestic sewing machines			
	For industrial sewing machines			
	3 Parts of sewing machines; furniture specially designed for sewing machines and parts thereof	7.5 %	4.9 %	844103
	Used for domestic purposes			
	Other			
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	7.5 %	4.2 %	8442
	Leather tanning or finishing machines			
	Shoe-making machines			
	Other machinery			
	Parts			
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:			
	1 Metal casting machines and parts thereof	7.5 %	4.2 %	844301
	Metal casting machines			
	Parts			
	2 Other	7.5 %	4.2 %	844302
	Converters, ladles and ingot moulds			
	Parts			
84.44	Rolling mills and rolls therefor:			
	1 Rolling mills	7.5 %	4.2 %	844401
	2 Parts of rolling mills:			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.44 -2)	(1) **Rolls**	7.5 %	4.2 %	84440201
	(2) **Other**	7.5 %	4.2 %	84440202
84.45	**Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.47 or 84.50:**			
	1 Machine-tools whose function is to remove metal or metal carbides:			
	(1) Of a kind operated by numerical control system:			
	*[1] Automatic lathes, multi-spindles, excluding those of a bar type, equipped with not more than 6 spindles	10 %	4.8 %	84450101A
	*[1] Profile milling machines (including die-sinking machines, but not including cam type machines), equipped with not less than 3 milling spindles, or of a working surface not less than 1.5 m^2	10 %	4.8 %	84450101B
	*[1] Surface grinding machines (other than those of rotary table type) with the maximum grinding length more than 3,000 mm	10 %	4.8 %	84450101C
	*[1] Thread grinding machines	10 %	4.8 %	84450101D
	*[1] Spur gear shapers, of pinion gear cutter type, with the maximum working diameter, not less than 900 mm, and of rack cutter type, with the maximum working diameter not less than 1,200 mm	10 %	4.8 %	84450101E
	*[1] Spur gear grinding machines	10 %	4.8 %	84450101F
	*[2] Other Lathes	15 %	5.7 %	84450101GA

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1 -(1))	Boring machines :			
	Jig boring machines other than vertical type	15 %	5.7 %	84450101GB
	Other	15 %	5.7 %	84450101GB
	Milling machines	15 %	5.7 %	84450101GC
	Planers :			
	With a table not more than 2,000 mm in width	15 %	5.7 %	84450101GD
	Other	15 %	5.7 %	84450101GD
	Grinding machines	15 %	5.7 %	84450101GE
	Gear cutting machines	15 %	5.7 %	84450101GF
	Gear finishing machines, n. e. s.	15 %	5.7 %	84450101GG
	Sharpening, trimming, trueing, polishing, lapping, dressing or surfaceing machines and similar machines operating by means of abrasives or polishing products, n.e.s:			
	Honing machines for bore	15 %	5.7 %	84450101GH
	Other	15 %	5.7 %	84450101GH

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45 -A-(1))				
	Reaming machines	15 %	5.7 %	84450101GI
	Drilling machines	15 %	5.7 %	84450101GJ
	Sawing (including friction or abrasive cutting off) machines	15 %	5.7 %	84450101GK
	Tapping or screw-cutting machines	15 %	5.7 %	84450101GL
	Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools	15 %	5.7 %	84450101GM
	Other:			
	Broaching machines, with a broaching capacity less than 30 weighing metric tons	15 %	5.7 %	84450101GN
	Other	15 %	5.7 %	84450101GN
	(2) Other;			
	*(1) Lathes:			
	*(i) Engine lathes, with a swing over bed not less than 1,000 mm	12.5 %	5.4 %	84450102AA
	*(i) Automatic copying lathes	12.5 %	5.4 %	84450102AB

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1 -(2))				
	*(i) Automatic lathes, single spindle, of bar type	12.5 %	5.4 %	84450102AC
	*(i) Vertical lathes, with a table not less than 2,000mm in diameter	12.5 %	5.4 %	84450102AD
	*(ii) Other:			
	*1 Automatic lathes, multi spindles	10 %	4.8 %	84450102AE1
	*2 Other	7.5 %	4.2 %	84450102AE2
	Engine lathes, with a swing over bed less than 1,000 mm			
	Vertical lathes, with a table less than 2,000 mm in diameter			
	Turret lathes			
	Other lathes			
	*(2) Boring machines	12.5 %	5.4 %	84450102B
	Horizontal boring machines			
	Jig boring machines			
	Other			
	*(3) Milling machines:			
	*(i) Universal tool milling machines	12.5 %	5.4 %	84450102CA
	*(i) Profile milling machines (including die-sinking machines), equipped with not more than 2 milling spindles, of a working surface lers than 1.5 m^2	12.5 %	5.4 %	84450102CB
	*(i) Planomillers	12.5 %	5.4 %	84450102CC

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1 -(2))				
	*(ii) Other :			
	Profile milling machines (including diesinking machines, but not including cam type machines), equipped with not less than 3 milling spindles, or of a working surface not less than 1.5 m²	10 %	4.8 %	84450102CD1
	Other profile milling machine	7.5 %	4.2 %	84450102CD2
	Milling machines, knee type, n.e.s.	7.5 %	4.2 %	84450102CD3
	Other	7.5 %	4.2 %	84450102CD4
	*(4) Planers	12.5 %	5.4 %	84450102D
	*(5) Grinding machines:			
	*(i) Internal grinding machines, with the maximum working diameter less than 200 mm, excluding those of centerless type	12.5 %	5.4 %	84450102EA
	*(i) Internal grinding machines, with the maximum working diameter not less than 200 mm	12.5 %	5.4 %	84450102EB
	*(i) Surface grinding machines, of rectangular table type, with the maximum grinding length less than 2,000 mm, and vertical surface grinding machines, of rotary table type	12.5 %	5.4 %	84450102EC
	*(i) Surface grinding machines, with the maximum grinding length not less than 2,000 mm but not more than 3,000 mm	12.5 %	5.4 %	84450102ED

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1 -(2))				
	*(ii) Other:			
	Internal grinding machines	7.5 %	4.2 %	84450102EE1
	Surface grinding machines:			
	With the maximum grinding length more than 5,000 mm, excluding those of rotary table type	10 %	4.8 %	84450102EE21
	Other	7.5 %	4.2 %	84450102EE22
	Cylindrical grinding machines (including those of centerless type)	7.5 %	4.2 %	84450102EE3
	Thread grinding machines	10 %	4.8 %	84450102EE4
	Other	7.5 %	4.2 %	84450102EE5
	*(6) Gear cutting machines and gear finishing machines:			
	*(i) Vertical hobbing machines, single spindle, with a table not less than 700 mm in diameter	12.5 %	5.4 %	84450102FA
	*(ii) Other:			
	Other hobbing machines	7.5 %	4.2 %	84450102FB1
	Spur gear shapers	10 %	4.8 %	84450102FB2
	Other gear cutting machines	7.5 %	4.2 %	84450102FB3
	Spur gear grinding machines	10 %	4.8 %	84450102FB4
	Other gear finishing machines	7.5 %	4.2 %	84450102FB5

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1 -(2))	*(7) Other:			
	*(i) Broaching machines	12.5 %	5.4 %	84450102GA
	*(i) Honing machines for bore	12.5 %	5.4 %	84450102GB
	*(ii) Other	7.5 %	4.2 %	84450102GC
	Machine-tools operating by electro-erosion orother electric or electronic processes; ultrasonic machine tools			
	Reaming machines			
	Drilling machines			
	Sawing (including friction or abrasive cutting off) machines			
	Tapping or screw-cutting machine			
	Sharpening trimming, trueing, polishing, lapping, dressing or surfacing machines and similar machines operating means of abrasives or polishing products			
	Other			
	2 Other:			
	(1) Of a kind operated by numerical control systems:			
	*(1) Presses:			
	Hydraulic presses	15 %	5.7 %	84450201A
	Other	15 %	5.7 %	84450201A
	*(1) Shearing machines:			
	For metal plate or sheet	15 %	5.7 %	84450201B
	Other	15 %	5.7 %	84450201B
	*(1) Forging machines (including forging rolls)	15 %	5.7 %	84450201C

	Description	Base Rate	Offer	Tariff Line No.
(84.45-2-(1))	*(2) Other	7.5 %	4.2 %	84450201D
	Stamping machines			
	Bending, forming, folding or flattening machines			
	Punching or notching machines			
	Other			
	(2) Other	7.5 %	4.2 %	84450202
	Press			
	Hydraulic press			
	Other			
	Other forming machines, folding machines and flattening machines			
	Shearing punching or notching machines:			
	For metal plate or sheet			
	Other			
	Forging machines (including forging rolls)			
	Stanping machines			
	Bending machines			
	Coiling or forming machines for spring			
	Drawing machines			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
84.46	Machines-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	7.5 %	4.2 %	8446
	Machine-tools for working stone, ceramics, asbestos-cement and like mineral materials			
	Machine-tools for working glass in the cold			
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	7.5 %	4.2 %	8447
	Sawmill machinery			
	Veneer and plywood machinery			
	Other			
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand	7.5 %	4.2 %	8448
	Tool holders			
	Work holders, self-opening dieheads and dividing heads for machine-tools			
	Accessories and parts for use with the machine-tools of heading No. 84.45			
	Accessories and parts for use with the machine-tools of heading No. 84.46			
	Accessories and parts for use with the machine-tools of heading No. 84.47			

	Description	Base Rate	Offer	Tariff Line No.
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:			
	1 Pneumatic tools and parts thereof	7.5 %	4.2 %	844901
	Pneumatic tools			
	Parts			
	2 Other	7.5 %	4.2 %	844902
	Chain saws			
	Tools for working in hand, n. e. s.			
	Parts			
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances :			
	Appliances of a kind operated by numerical control systems	15 %	5.7 %	845001
	Other	7.5 %	4.2 %	845002
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:			
	1 Typewriters :			
	With ordinary characters:			
	Portable electric typewriters	7.5 %	4.9 %	84510101A
	Electric typewriters, n.e.s.	15 %	4.9 %	84510101B
	Other	7.5 %	4.2 %	84510101C
	Other:			
	Portable electric typewriters	7.5 %	4.9 %	84510102A

No.	Description	Base Rate	Offer	Tariff Line No.
(84.51 -1)	Electric typewriters, n.e.s.	15 %	4.9 %	84510102B
	Other	7.5 %	4.2 %	84510102C
	2 Cheque-writing machines	7.5 %	4.2 %	845102
84.52	Calculating machines; accounting machines, cash registers, postagefranking machines, ticket-issuing machines and similar machines, incorporating a calculating device:			
	1 Electronic digital calculating machines :			
	*(1) Computers	15 %	8.9 %	84520101
	Table type :			
	With storage capacity less than 2,000 bits, excluding those with self-contained printing mechanism or designed to work in electrical connection with printing devices			
	Other			
	Other			
	*(2) Other :			
	*(i) Magnetic ink character readers, optical character readers, magnetic disks memory units with a storage capacity of a hundred million characters and over, or magnetic cards memory units, and controllers for use with the machines of all the foregoing	25 %	13.8 %	84520102A
	*(ii) Other	25 %	13.8 %	84520102B
	2 Other :			
	Electric calculating machines :			
	With 3 rules or more calculating mechanisms	15 %	6 %	84520201A

No.	Description	Base Rate	Offer	Tariff Line No.
(84.52 -2)	Other	6 %	3.6 %	84520201B
	Calculating machines, n.e.s.	7.5 %	4.2 %	84520202
	Bookkeeping and accounting machines:			
	Electronic type	15 %	5.7 %	84520203A
	With 5 rules or more calculating mechanisms, n.e.s.	15 %	5.7 %	84520203B
	Other	7.5 %	4.9 %	84520203C
	Cash registers:			
	With 5 or more totalling device	15 %	6 %	84520204A
	Other	7.5 %	4.9 %	84520204B
	Other	7.5 %	4.9 %	84520205
84.53	Automatic data processing machines and units thereof; magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:			
	.1 Electronic digital automatic data processing machines (including those with analogue elements) and units thereof (excluding power supply units and units able to accept or deliver analogue data only); magnetic tape converters, magnetic tape printers and units thereof; auxiliary machines of digital type electronic calculating machines falling within heading No. 84.52-1, separately imported:			
	*(1) Central processing units	15 %	8.9 %	84530101
	With analogue elements			
	With self-containd input unit and output unit			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.53 -1)	*(2) Other:			
	*(i) Magnetic ink character readers, optical character readers, magnetic disks memory units with a storage capacity of a hundred million characters and over, or magnetic cards memory units, and controllers for use with the machines of all the foregoing	25 %	13.8 %	84530102A
	Constituent unit of automatic data processing machines, imported with central processing units			
	Other:			
	Storage units			
	Other			
	*(ii) Other	25 %	13.8 %	84530102B
	Constituent unit of automatic data processing machines, imported with central processing units			
	Constituent units of automatic data processing machines, n. e. s.:			
	Processors consitting of arithmetical logical and control elements			
	Central (main) storage units			
	Storage units, n.e. s.			
	Typewriter			
	Other			
	Other			
	2 Other :			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.53 -2)	Automatic data processing machines and units thereof	7.5 %	4.9 %	84530201
	Punching machines, checking machines, sorting machines, tabulating machines, calculating punches (excluding electronic calculating punches other than those with self-contained mechanisms for reading and punching cards), collators, interpreters and other statistical machines of a kind operated in conjunction with punched cards, and auxiliary machines therefor	5 %	3.7 %	84530202
	Punching machines			
	Sorting machines			
	Other			
	Magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, n.e.s.	7.5 %	4.9 %	84530203
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coincounting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	7.5 %	4.2 %	8454
	Duplicating machines			
	Other			
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:			
	Of typewriters	7.5 %	4.2 %	845501

No.	Description	Base Rate	Offer	Tariff Line No.
(84.55)	Of the machines of heading No. 84.52, excluding those of electronic calculating machines:			
	Of calculating machines	7.5 %	4.2 %	84550201
	Of bookkeeping and accounting machines	7.5 %	4.2 %	84550202
	Of cash registers	7.5 %	4.2 %	84550203
	Other	7.5 %	4.2 %	84550204
	Of electronic calculating machines or of the machines of heading No. 84.53:			
	Of electronic calculating machines, electronic automatic data processing machines and units thereof:			
	Of calculating machines (other than hand operated type) or of automatic data processing machines	15 %	8.9 %	84550301
	Other	15 %	8.9 %	84550301

No.	Description	Base Rate	Offer	Tariff Line No.
(84.55)				
	Of statistical machines of a kind operated in conjunction with punched cards	5 %	3.2 %	84550302
	Other	7.5 %	4.2 %	84550303
	Of the machines of heading No. 84.54 or of the cheque-writing machines of heading No. 84 51:			
	Of duplicating machines	7.5 %	4.2 %	84550401
	Other	7.5 %	4.2 %	84550402
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including power and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	7.5 %	4.2 %	8456
	Sorting, screening, separating or washing machines			
	Crushing or grinding machinery			
	Mixing machinery (including kneading machines)			
	Machines for forming foundry moulds of sand			
	Other machinery			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.56)	Crushing or grinding machinery			
	Mixing machinery (including kneading machines)			
	Machines for forming foundry moulds of sand			
	Other machinery			
	Parts			
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	7.5 %	4.2 %	8457
	Glass-working machines			
	Parts of glass-working machines			
	Other			
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	10 %	4.8 %	8458
	Automatic vending machines			
	Parts			
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:			
	1 Presses, moulding machines, kneading machines, extruding machines, and psrts thereof	7.5 %	4.2 %	845901
	Machines and mechanical appliances for animal or vegetable fat and oil industry			
	Hydraulic presses			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.59 -1)	Machines and mechanical appliances for the rubber or artificial plastic materials industry			
	Hydraulic presses			
	Transfer molding machines			
	Injection molding machines			
	Extruding machines			
	Other			
	Machines and mechanical appliances for treating wood			
	Machines and mechanical appliances for treating metal or metal carbides			
	Other machines and mechanical appliances			
	Parts			
2	Stranding, taping and other similar special machines for making rope, cable and electric insulated wire or cable and parts thereof	7.5 %	4.2 %	845902
	Stranding and other similar machines for making rope, or cable "			
	Taping and other similar machines for making electric insulated wire or cable			
	Parts			
3	Vats or other receptacles, fitted with mechanical apparatus, or heating or cooling devices, and parts thereof :			
	Waterless piston type gas holders of iron or steel	5 %	3.2 %	84590301
	Parts of waterless piston type gas holders of iron or steel	5 %	3.2 %	84590302

No.	Description	Base Rate	Offer	Tariff Line No.
(84.59 -3)	Other vats or receptacles	7.5 %	4.2 %	84590303
	Other parts	7.5 %	4.2 %	84590304
	4 Concrete spreader, paver and similar road making machines and parts thereof	7.5 %	4.2 %	845904
	Road making machines			
	Parts			
	5 Agitators operated by motor and parts thereof	7.5 %	4.2 %	845905
	Agitators			
	Parts			
	6 Nuclear reactors and parts thereof	15 %		845906
	Fuel elements of nuclear reactors and assemblies thereof			
	Nuclear reactors and parts thereof n.e.s.			
	7 Other machinery and mechanical appliances, and parts thereof:			
	(1) Machinery and mechanical appliances :			
	Machines and appliance for public works, building or the like	10 %	4.8 %	84590701A
	Closed type continuous margarine manufacturing machines	7.5 %	4.2 %	84590701B
	Machine and appliances for the animal or vegetable fats and oils industry	10 %	4.8 %	84590701C
	Polymerization kettles	7.5 %	4.2 %	84590701D
	Machines and appliances for the rubber or artificial plastic materials industries:	10 %	4.8 %	84590701E

No.	Description	Base Rate	Offer	Tariff Line No.
(84.59 -7-(1))	Machines and appliances for tobacco industry	10 %	4.8 %	84590701F
	Machines and appliances for treating wood	10 %	4.8 %	84590701G
	Automatic coil winding machines	7.5 %	4.2 %	84590701H
	Dolomite throwing machines	7.5 %	4.2 %	84590701I
	Machines and appliances for treating metal or metal carbides	10 %	4.8 %	84590701J
	Other			
	Pellet feed making machines	7.5 %	4.2 %	84590701KA
	Pneumatic machines	7.5 %	4.2 %	84590701KB
	Marine steering equipment	10 %	5.8 %	84590701KC
	Other	10 %	4.8 %	84590701KD
	(2) Parts	7.5 %	4.2 %	84590702
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic wastes, concrete or cement) or for rubber or artificial plastic materials	7.5 %	4.2 %	8460
	Moulding boxes for metal foundry, moulds of a type used for metal, and parts thereof			
	Other			
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves :			
	Valves for vehicles	10 %	4.8 %	846101

No.	Description	Base Rate	Offer	Tariff Line No.
(84.61)	Pressure reducing valves, automatic control valves and similar mechanical valves	20 %	6 %	846102
	High pressure and temperature valves of iron or steel, of a nominal pressure of more than 24 kg/cm² at 530°C or higher, or of a nominal pressure of more than 175kg/cm² at 370°C or higher, excluding pressure reducing valves, automatic control valves and similar mechanical valves	15 %	5.7 %	846103
	Cocks, valves and similar appliances, of iron or steel, excluding those combined with precious metals or plated with metals, n.e.s.	7.5 %	4.2 %	846104
	Cocks, valves and similar appliances, of copper, excluding those combined, with precious metals or plated with metals, n.e.s.	7.5 %	4.2 %	846105
	Cocks, valves and similar appliances. (excluding those combined with precious metals or plated with metals) n. e. s.	10 %	4.8 %	846106
	Cocks, valves and similar appliances, combined with precious metals or plated with metals	10 %	4.8 %	846107
	Parts:			
	Of iron, steel or copper, excluding those combined with precious metals or plated metals	7.5 %	4.2 %	84610801
	Other	10 %	4.8 %	84610802

No.	Description	Base Rate	Offer	Tariff Line No.
84.62	Ball, roller or needle roller bearings:			
	1 Ball, roller or needle roller bearings	12.5 %	5.4 %	846201
	Ball bearings			
	Roller or needle roller bearings			
	2 Parts	12.5 %	5.4 %	846202
	Ball			
	Roller or needle roller			
	Other			
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:			
	1 Infinitely variable speed changers and parts thereof	7.5 %	4.2 %	846301
	Infinitely variable speed changers			
	Parts			
	2 Other	7.5 %	4.2 %	846302
	Cranks shafts and parts thereof			
	Cam shafts, eccentric shafts and other transmission shafts and cranks; parts thereof			
	Bearing housings, plain shaft bearings, and parts thereof			
	Flywheels, pulleys, pulley blocks and parts thereof			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.63 -2)	Clutches, shaft couplings, and parts thereof			
	Marine reduction gear and reversing gear			
	Other			
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	10 %	4.8 %	8464
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	7.5 %	4.9 %	8465
	Marine controllable pitch propeller and trochoidal propeller			
	Marine propeller, n.e.s.			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:			
	1 Electric generators :			
	With a rating (total rating in case of generators used for cross-compound type steam turbine) of not less than 400,000kW	15 %	7.2 %	85010101
	Other:			
	Combined with internal combustion piston engines	7.5 %	4.9 %	85010102A
	Combined with motive machines other than steam turbines and internal combustion piston engines	7.5 %	4.9 %	85010102B
	D. C. generators			
	A. C. generators			
	Other D. C. generators	10 %	5.8 %	85010102C
	Other A. C. generators	10 %	5.8 %	85010102D

No.	Description	Base Rate	Offer	Tariff Line No.
(85. 01)	2 Electric motors:			
	(1) Of a weight not more than 500 kg	7.5 %	4.9 %	85010201
	Linear motors:			
	Of D. C. type			
	Of A. C. type			
	Other:			
	D. C. motors:			
	With a rating of not more than 10W			
	With a rating of more than 10W but not more than 70W			
	With a rating of more than 70W			
	Single phase A. C. motors			
	Three phase A. C. motors:			
	With a rating of not more than 11kW			
	With a rating of more than 11kW			
	(2) Other	10 %	5.8 %	85010202
	Linear motors:			
	Of D. C. type			
	Of A. C. type			
	Other:			
	D. C. motors			
	Single phase A. C. motors			
	Three phase A. C. motors:			
	With a rating of not more than 11kW			
	With a rating of more than 11kW			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.01)	3 Transformers:			
	(1) With a capacity less than 200kVA	7.5 %	4.9 %	85010301
	Of liquid dielectric type:			
	Instrument transformers			
	Other			
	Other:			
	Instrument transformers			
	Other:			
	With a capacity of not more than 1kVA			
	With a capacity of more than 1kVA			
	(2) Other	10 %	5.8 %	85010302
	Of liquid dielectric type:			
	With a capacity of not more than 1,000 kVA			
	With a capacity of more than 1,000 kVA			
	Other:			
	With a capacity of not more than 1,000 kVA			
	With a capacity of more than 1,000 kVA			
	4 Rectifiers and rectifying apparatus:			
	(1) Silicon rectifiers and silicon rectifying apparatus	10 %	5.8 %	85010401
	(2) Other	15 %	6 %	85010402
	Selenium rectifiers and selenium rectifying apparatus			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.01)	5 Other machinery	7.5 %	4.9 %	850105
	Rotary converters(including electric motor-generators)			
	Static converters			
	Inductors			
	6 Parts of the machinery specified in 1, 2, 3, 4 or 5 above	7.5 %	4.9 %	850106
	Of generators, motors or rotary converters(including electric motor-generators)			
	Other			
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	7.5 %	4.2 %	8502
	Electro-magnets			
	Permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets			
	Electro-magnetic and permanent magnet work holders			
	Electro-magnetic clutches, couplings and brakes			
	Electro-magnetic lifting heads			
	parts			
85.03	Primary cells and primary batteries	7.5 %	4.9 %	8503
	Manganese dry cells			
	Layer built batteries			
	Other primary cells and primary batteries			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.04	Electric accumulators	10 %	5.8 %	8504
	Lead acid batteries			
	Other electric accumulators			
	Parts			
85.05	Tools for working in the hand, with self-contained electric motor	7.5 %	4.2 %	8505
	Grinders			
	Drills			
	Other tools			
	Parts			
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:			
	1 Vacuum cleaners, floor polishers, food grinders, food mixers, fruit juice extractors, fans, and parts thereof:			
	(1) Fans	7.5 %	4 %	85060101
	(2) Other	7.5 %	4 %	85060102
	Vacuum cleaners			
	Floor polishers			
	Food grinders, food mixers and fruit juice extractors			
	Parts			
	2 Other	7.5 %	4 %	850602
	Appliances of battery driven type			
	Other apparatus			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.07	Shavers and hair clippers, with self-contained electric motor	7.5 %	4 %	8507
	Electric shavers:			
	With batteries housing			
	Other			
	Electric hair clippers			
	Parts			
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:			
	1 Dynamos and motors, and parts thereof:			
	(1) Dynamos and motors	10 %	4.8 %	85080101
	(2) Parts	7.5 %	4.2 %	85080102
	2 Sparking plugs and glow plugs:			
	For motor vehicles	7.5% or 9 yen /piece whichever is the greater	4.2 %	85080201
	For aircrafts	7.5 %	4.2 %	85080202
	Other	7.5 %	4.2 %	85080203

No.	Description	Base Rate	Offer	Tariff Line No.
(85.08)	3 Other	7.5 %	4.2 %	850803
	Distributors and ignition coils:			
	For motor vehicles			
	Other			
	Other:			
	For motor vehicles			
	For aircraft			
	Other			
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:			
	1 For motor vehicles (excluding vehicles of heading No. 87.09 or No. 87.11)	15 %	5.7 %	850901
	Electric horns			
	Other equipments			
	Parts			
	2 Other	7.5 %	4.2 %	850902
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	10 %	4.8 %	8510
	Electric battery and magneto lamps			
	Parts			
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:			
	1 Electric furnaces, ovens and induction and dielectric heating equipments and parts thereof	7.5 %	4.2 %	851101
	2 Electric welding machines and apparatus and parts thereof :			
	Automatic electric welding machines:			
	Of a kind operated by numerical control systems	15 %	5.7 %	85110201A
	Other	7.5 %	4.2 %	85110201B

No.	Description	Base Rate	Offer	Tariff Line No.
(85.11 -2)	Other machines and apparatus:			
	Of a kind operated by numerical control systems	15 %	5.7 %	85110202A
	Other	7.5 %	4.2 %	85110202B
	Parts	7.5 %	4.2 %	85110203
	3 Other :			
	Machines and apparatus of kind operated by numerical control systems	15 %	5.7 %	85110301
	Other	7.5 %	4.2 %	85110302
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon	10 %	4 %	8512
	Electric instantaneous or storage water heaters and immersion heaters			
	Electric soil heating apparatus			
	Electric space heating apparatus:			
	With enclosed liquid heating medium			
	Other			
	Electric hair dressing appliances			
	Electric smoothing irons			
	Electro-thermic domestic ovens			
	Other electro-thermic domestic appliances			
	Electric heating resistors			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems) :			
	Apparatus for carrier-current line systems	6 %	3.6 %	851301
	Electronical telephonic and telegraphic switchboards and exchanges	15 %	5.7 %	851302
	Telephonic switchboads and exchanges (other than those of electronic type)	7.5 %	4.2 %	851303
	Electrical line telephonic apparatus, n.e.s	7.5 %	4.2 %	851304
	Electrical line telegraphic apparatus, n.e.s.	7.5 %	4.2 %	851305
	Parts suitable for use solely or principally with electrical line telephonic and telegraphic apparatus	7.5 %	4.2 %	851306
	Parts equally suitable for use principally with electrical line telephonic and telegraphic apparatus and radiotelegraphic and radiotelephonic apparatus, etc.	7.5 %	4.2 %	851307
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	7.5 %	4.9 %	8514
	Microphones and stands therefor			
	Earphones			
	Speaker systems of a compound type			
	Loudspeakers, n.e.s			
	Audio-frequency electric amplifiers			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:			
	1 Radio-broadcast receivers (including chassis) :			
	Incorporating sound reproducers	17.5 %	4 %	85150101
	Designed or adapted for fitting to motor vehicles			
	Of portable type			
	Other			
	Chassis of radio-broadcast receivers	10 %	4 %	85150102
	Designed or adapted for fitting to motor vehicles			
	Of portable type			
	Other			
	Radio-broadcast receivers, n.e.s	9 %	4 %	85150103
	Designed or adapted for fitting to motor vehicles			
	Of portable type			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.15)	2 Television receivers (including chassis) :			
	Colour television broadcast receivers, with cathode ray tube of the maximum length of image face not less than 53.34 cm	12.5 %	4 %	85150201
	Colour television broadcast receivers, n.e.s	15 %	4 %	85150202
	Television broadcast receivers, with cathode ray tubes of the maximum length of image face not less than 53.34 cm, n.e.s.	10 %	4 %	85150203
	Television broadcast receivers, n.e.s	15 %	4 %	85150204
	Colour television receivers other than those for broadcast, with cathode ray tube of the maximum length of image face not less than 53.34 cm	12.5 %	4 %	85150205
	Colour television receivers other than those for broadcast, n. e. s.	15 %	4 %	85150206
	Television receivers other than those for broadcast, with cathode ray tube of the maximum length of image face not less than 53.34 cm, n.e.s.	10 %	4 %	85150207
	Television receivers other than those for broadcast, n. e. s.	15 %	4 %	85150208
	3 Radar apparatus :			
	For ships	7.5 %	4.9 %	85150301
	For aircrafts, whether for mounting on the aircraft or on land	15 %	7.2 %	85150302
	Other	7.5 %	4.2 %	85150303

No.	Description	Base Rate	Offer	Tariff Line No.
(85. 15)	4 Other mathinery :			
	For aircraft, whether for mounting on the aircraft or on land	20 %	8.2 %	85150401
	Radiotelegraphic and radiotelephonic transmitters and transmitter-recievers			
	Radiotelegraphic and radiotelephonic recievers			
	Loran recievers			
	Direction finders			
	Other radio navigational aid apparatus and radio remote control apparatus			
	Other	10 %	5.8 %	85150402
	Radio-broadcasting and television transmitters			
	Long, medium and short-wave transmitters and transmitter-receivers			
	VHF transmitters and transmitter-receivers			
	Transmitter and transmitter-receiver, n. e. s.			
	Radiotelegraphic and radiotelephonic receivers			
	Television cameras			
	Loran recievers			
	Direction finders			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.15 -4)	Other radio navigational aid apparatus and radio remote control apparatus			
	5 Parts of machinery specified in 1, 2, 3 or 4 above	10 %	5.8 %	851505
	Parts of radiotelegraphic and radiotelephonic transmission and reception apparatus, or of radio broadcasting and television transmission and reception apparatus and reception apparatus or of television cameras			
	Parts of radio navigational aid apparatus, radar apparatus or of radio remote control apparatus			
85.16	Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields.....	7.5 %	4.2 %	8516
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	7.5 %	4.2 %	8517
85.18	Electrical capacitors, fixed or variable	7.5 %	4.9 %	8518
	Electric power condensers (capacitors)			
	Other electrical capacitors:			
	Of variable type			
	Other			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (othre than telephone switchboards) and control panels :			
	1 Switchboards and control panels	7.5 %	4.2 %	851901
	2 Other	7.5 %	4.2 %	851902.
	Circuit breakers			
	Electro-magnetic switches			
	Micro-switches			
	Electrical apparatus for making and breaking electrical circuits, and parts thereof, n.e.s			
	Electrical apparatus for protection of electrical circuits, and parts thereof			
	Electrical apparatus for making connections to or in electrical circuits, and parts thereof			
	Printed circuits			
	Variable resistors			
	Resistors, n.e.s.			
	Parts of resistors			
	Parts of switchbords or of control panels			
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.20)	1 Filament lamps	7.5 %	4.2 %	852001
	Infra-red lamps			
	Other			
	2 Other	10 %	4.8 %	852002
	Electric discharge lamps (excluding ultra-violet lamps)			
	Electrically ignited photographic flashbulbs			
	Ultra-violet lamps			
	Arc-lamps			
	Parts			
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits:			
	1 Thermionic valves and tubes:			
	Cathode-ray tubes for colour television receivers	15 %	5.7 %	85210101
	Cathode-ray tubes for television receivers, n.e.s.	15 %	5.7 %	85210102
	Recieving tubes:			
	For laboratory instrument or apparatus	7.5 %	4.9 %	85210103A
	Other:			
	Reliable valves	15 %	4.9 %	85210103BA
	Other	10 %	4.9 %	85210103BB
	For telephonic and telegraphic apparatus or for radio-broadcasting and television transmission apparatus, n.e.s.	15 %	5.7 %	85210104

No.	Description	Base Rate	Offer	Tariff Line No.
(85.21-1)	Other :			
	For laboratory instruments or apparatus	7.5 %	4.9 %	85210105A
	Other	15 %	4.9 %	85210105B
	2 Diodes, transistors and similar semi-conductor devices; integrated circuits;			
	Uncased :			
	Germanium diodes, silicon diodes, germanium transistors, silicon transistors and silicon diodes for silicon rectifiers	10 %	5.8 %	85210201A
	Integrated circuits	10 %	5.8 %	85210201B
	Other	10 %	5.8 %	85210201C
	Other :			
	Germanium diodes	15 %	6 %	85210202A
	Silicon diodes	15 %	6 %	85210202B
	Germanium transistors	7.5 %	4.9 %	85210202C
	Silicon transistors	15 %	6 %	85210202D
	Silicon diodes for silicon rectifiers	15 %	6 %	85210202E
	Integrated circuits	15 %	7.2 %	85210202F
	Digital			
	Other			
	Light emitting diodes	15 %	7.2 %	85210202G
	Other	15 %	7.2 %	85210202H

No.	Description	Base Rate	Offer	Tariff Line No.
(85.21)	3 Other	10 %	4.8 %	852103
	Microassemblies			
	Cold cathode and photocathode valves and tubes			
	Photocells			
	Mounted piezo-electric crystals			
	Parts			
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :			
	Particle accelerators, and parts thereof	7.5 %	4.2 %	852201
	Signal generators with a frequency range of not less than 100 MHz:			
	For laboratory uses	15 %	5.7 %	852202
	Other	15 %	5.7 %	852202
	Signal generators, n.e.s.	7.5 %	4.2 %	852203
	Electrical goods and apparatus, n.e.s.	7.5 %	4.2 %	852204
	Parts, n.e.s.	7.5 %	4.2 %	852205

No.	Description	Base Rate	Offer	Tariff Line No.
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:			
	1 Power cable and communication cable	15 %	7.2 %	852301
	Power cable:			
	Of copper conductor			
	Other			
	Communication cable:			
	Of copper conductor			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.23)	2 Those insulated or sheathed with synthetic rubber other than specified in 1 above	15 %	7.2 %	852302
	3 Other	15 %	7.2 %	852303
	Magnetic wire			
	Insulated or sheathed with artificial plastic materials			
	Other			
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	7.5 %	4.9 %	8524
	Carbon and graphite electrodes			
	Carbon brushes			
	Other			
85.25	Insulators of any material	7.5 %	4.2 %	8525
	Of glass			
	Of ceramic material			
	Other			
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	7.5 %	4.2 %	8526
	Of glass			
	Of ceramic material			
	Other			
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	10 %	4.8 %	8527
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	7.5 %	4.2 %	8528

No.	Description	Base Rate	Offer	Tariff Line No.
86.01	Steam rail locomotives and tenders	7.5 %	4.9 %	8601
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	7.5 %	4.9 %	8602
86.03	Other rail locomotives.	7.5 %	4.9 %	8603
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	7.5 %	4.9 %	8604
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	7.5 %	4.9 %	8605
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	7.5 %	4.9 %	8606
86.07	Railway and tramway goods vans, goods wagons and trucks.	7.5 %	4.9 %	8607
86.08	Containers specially designed and equipped for carriage by one or more modes of transport			
	For breaking up	7.5 %	4.9 %	860801
	Other	7.5 %	4.9 %	860802
86.09	Parts of railway and tramway locomotives and rolling-stock	7.5 %	4.9 %	8609
	Axles, wheels and metal tyres			
	Other			
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	7.5 %	4.9 %	8610

	Description	Base Rate	Offer	Tariff Line No.
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys :			
	1 Of wheel type			
	*(1) With a nominal horse power more than 50P.S :			
	Of four-wheel type:	10 %	5 %	87010101A
	Road tractors for semi-trailers			
	For agriculture			
	Other			
	Other:			
	Road tractors for semi-trailers :			
	Of three-wheeled type	15 %	5 %	87010101BA1
	Other	10 %	5 %	87010101BA2
	Other:			
	Of steam engine type and threewheeled type	15 %	5 %	87010101BB1
	Other	10 %	5 %	87010101BB2
	*(2) Other :			
	Of four-wheeled type	10 %	5.8 %	87010102A
	Road tractors for semi-trailers			
	For agriculture			
	Other			
	Other:			
	Rood tractsrs for semi-trailers:			
	Of three-wheeled type	15 %	6 %	87010102BA1
	Other	10 %	5.8 %	87010102BA2
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
	Of steam engine type and three-wheeled type	15 %	6 %	87010102BB1
	Other	10 %	5.8 %	87010102BB2
	2 Other	10 %	5.8 %	870102
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):			
	1 Motor vehicles for the transport of persons (including racing cars, passenger jeeps and combined passenger-cargo cars, but not including buses falling within 2 below, special transport vehicles such as ambulances and motor vehicles of track-laying type):			
	(1) Not more than 270 cm in wheel base :	30 %	3 %	87020101
	(2) More than 270 cm but not more than 304.8 cm in wheel base			
	Of three-wheeled type	20 %	3 %	87020102A
	Other	17.5 %	3 %	87020102B
	(3) More than 304.8 cm in wheel base :			
	Of three-wheeled type	20 %	3 %	87020103A
	Other	17.5 %	3 %	87020103B
	2 Motor buses or trolleybuses, other than those of track-laying type	15 %	3 %	870202
	3 Trucks, vans or lorries, other than those of track-laying type and shuttle cars :			
	Trucks, vans or lorries, not more than 254 cm in wheel base	15 %	3 %	87020301
	Trucks, vans or lorries, more than 254 cm in wheel base and loading capacity of less than 18 metric tons	15 %	3 %	87030302

No.	Description	Base Rate	Offer	Tariff Line No.
	Trucks, more than 254 cm in wheel base and loading capacity of not less than 18 metric tons, excluding those of three-wheeled type	13.5 %	3 %	87020303
	Other	15 %	3 %	87020304
	4 Other :			
	(1) Vehicles of track-laying type	10 %	3 %	87020401
	(2) Shuttle car	10 %	3 %	87020402
	(3) Motor chassis fitted with cabs	15 %	3 %	87020403
	(4) Other	15 %	3 %	87020404
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02.	10 %	3 %	8703
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	15 %	5.7 %	8704
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02, or 87.03			
	For track-laying type tractors (other than those equipped with steam engine)	7.5 %	4.2 %	870501
	Other	15 %	5.7 %	870502
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :			
	1 Chassis :			
	For track-laying type tractors (other than those equipped with steam engine)	7.5 %	4.2 %	87060101
	Other	15 %	5.7 %	87060102
	2 Other :			
	Parts of track-laying type tractors (other than those equipped with steam engine type)	7.5 %	4.9 %	87060201

No.	Description	Base Rate	Offer	Tariff Line No.
	Parts of track-laying type tractors, steam engine type	15 %	4.9 %	87060202
	Parts of wheeled type tractors,	15 %	5.7 %	87060203
	Clutch discs, n.e.s.	15 %	5.7 %	87060204
	Shock absorbers, n.e.s.	15 %	5.7 %	87060205
	Other	15 %	5.7 %	87060206
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles			
	Fork-lift trucks	10 %	4.8 %	870701
	Other works trucks ; tractors	10 %	4.8 %	870702
	Parts	10 %	4.8 %	870703
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	20 %		8708
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars of all kinds :			
	Auto-bicycles with engines of a piston displacement of less than 901.3 cm^3	15 %	5 %	870901
	Auto-bicycles with engines of a piston displacement of not less than 901.3 cm^3	10 %	5 %	870902
	Other	15 %	5 %	870903
87.10	Cycles (including delivery tricycles), not motorised	10 %	4.8 %	8710
	Cycles fitted with speed changers			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not).	5 %	3.2 %	8711
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11.	10 %	4.8 %	8712
	Parts and accessories of motor-cycles, auto-cycles, cycles fitted with an auxiliary motor or of side-cars			
	Parts and accessories for cycles.			
	Parts and accessories of invalid carriages			
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof.	5 %	3.2 %	8713
	Invalid carriages			
	Parts of the invalid carriages			
	Baby carriages and parts thereof			
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof :			
	Trailers for motor vehicles falling within heading No. 87.01 or 87.02 and parts thereof	15 %	5.7 %	871401
	Trailers and semi-trailers of the caravan type for housing or camping			
	Trailers and semi-trailers for the transport of goods			
	Other			
	Other vehicles	7.5 %	4.2 %	871402
	Parts:			
	For trailers, use to motor vehicles falling within heading No. 87.01 or 87.02	15 %	5.7 %	87140301
	For other vehicles	7.5 %	4.2 %	87140302

No.	Description	Base Rate	Offer	Tariff Line No.
88.01	Balloons and airships			
	Balloons	15 %	7.2 %	880101
	Airships	15 %	7.2 %	880102
88.02	Flying machines, gliders and kites; rotochutes:			
	1 Aeroplanes:			
	(1) With 4 engines or more			
	Of total weight less than 9,072 kg	10 %	5.8 %	88020101
	Other	10 %		88020101
	(2) Other			
	Of total weight less than 9,072 kg	15 %	7.2 %	88020102
	Other	15 %		88020102
	2 Helicopters			
	Of total weight less than 9,072 kg	15 %	7.2 %	880202
	Other	15 %		880202
	3 Gliders	15 %	7.2 %	880203
	4 Other :			
	Rotochutes	15 %	7.2 %	88020401
	Other	15 %	7.2 %	88020402
88.03	Parts of goods falling in heading No. 88.01 or 88.02 :			

No.	Description	Base Rate	Offer	Tariff Line No.
	Propellers for aeroplanes.	15 %	7.2 %	880301
	Rotors for helicopter including blades thereof	15 %	7.2 %	880302
	Parts of aeroplanes or gliders, n.e.s.	15 %	7.2 %	880303
	Parts of airship	15 %	7.2 %	880304
	Other	15 %	7.2 %	880305
88.04	Parachutes and parts thereof and accessories thereto	20 %	8.2 %	8804
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles.	15 %	7.2 %	8805
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:			
	1 Of a gross tonnage of not less than 10,000 tons :			
	Warships	Free		89010101
	Tankers	7.5 %	4.9 %	89010102
	Cargo ships and vessels for the transport of both passengers and goods	7.5 %	4.9 %	89010103
	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	7.5 %	4.9 %	89010104
	Other	7.5 %	4.9 %	89010105
	2 Other :			
	Of a gross tonnage of not less than 100 tons but less than 10,000 tons :			
	Warships	15 %		89010201A
	Yachts and other vessels for pleasure or sports, of wood	7.5 %	4.9 %	89010201B
	Yachts and other vessels for pleasure or sports, other than those of wood	7.5 %	4.9 %	89010201C

No.	Description	Base Rate	Offer	Tariff Line No.
	Tankers	7.5 %	4.9 %	89010201D
	Cargo ships and vessels for the transport of both passengers and goods	7.5 %	4.9 %	89010201E
	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	7.5 %	4.9 %	89010201F
	Other	7.5 %	4.9 %	89010201G
	Of a gross toannge of less than 100 tons :			
	Warships	15 %		89010202A
	Yachts and other vessels for pleasure or sports, of wood	7.5 %	4.9 %	89010202B
	Yachts and other vessels for pleasure or sports, other than those of wood	7.5 %	4.9 %	89010202C
	Tankers	7.5 %	4.9 %	89010202D
	Cargo ships and vessels for the transport of both passengers and goods	7.5 %	4.9 %	89010202E
	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	7.5 %	4.9 %	89010202F
	Other	7.5 %	4.9 %	89010202G
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	7.5 %	4.9 %	8902
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	7.5 %	4.9 %	8903
89.04	Ships, boats and other vessels for breaking up :			
	Cargo ship and vessels for the transport of both passengers and goods	0.6 %	0.6 %	890401

No.	Description	Base Rate	Offer	Tariff Line No.
	Liberty type ships and similar standardized cargo ships in war time, oil tankers and landing vessels, n. e. s.	0.4 %	0.4 %	890402
	Aircraft supply ships	0.75 %	0.7 %	890403
	Other	1.15 %	1.1 %	890404
89.05	Floating structures other than vessels (for example, cofferdams, landing stages, buoys and beacons)	7.5 %	4.9 %	8905

No.	Description	Base Rate	Offer	Tariff Line No.
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material :			
	Spectacle lenses of glass	7.5 %	4.9 %	900101
	Optical elements, n.e.s.	10 %	4.8 %	900102
	Sheets or plates, of polarising material	10 %	4.8 %	900103
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:			
	1 For photographic cameras, cinematographic cameras or projectors, image projectors or microscopes :			
	For microscopes	7.5 %	4.2 %	90020101
	Lenses, for photographic or cinematographic cameras	7.5 %	4.2 %	90020102
	For photographic or cinematographic cameras, excluding lenses	10 %	4.8 %	90020103
	For projector or image projectors	10 %	4.8 %	90020104
	2 Other	7.5 %	4.2 %	900202
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like:			
	1 Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals or Bekko	20 %	14 %	900301
	2 Other :			
	Frames, excluding those made of metals, celluloid or synthetic resins	7.5 %	4.9 %	90030201
	Other	10 %	8 %	90030202

S.	Description	Base Rate	Offer	Tariff Line No.
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other;			
	1 Combined with precious metals, rolled precious metals, metals plated with precious metals or Bekko	20 %	8.2 %	900401
	2 Other	10 %	5.8 %	900402
90.05	Refracting telescopes (monocular and binocular), prismatic or not;			
	1 Combined with precious metals, rolled precious metals, metals plated with precious metals or Bekko	20 %	6 %	900501
	2 Other	7.5 %	4.2 %	900502
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	7.5 %	4.2 %	9006
90.07	Photographic cameras; photographic flashlight apparatus:			
	1 Cameras (including obscura):			
	(1) For microscope or aircraft	7.5 %	4.2 %	90070101
	(2) For photo-engraving, X-rays, copying documents or for medical or surgical purposes	15 %	5.7 %	90070102
	Cameras for photo-engraving			
	Cameras for X-rays			
	Cameras for copying document			
	Cameras for medical or surgical purposes			
	(3) Other	15 %	5.7 %	90070103
	For film of a width 16 mm (for use of film in cartridge)			
	For film of a width 35 mm			
	For film of a width 60 mm (for use of film in roll)			

No.	Description	Base Rate	Offer	Tariff Line No.
	Other:			
	Folding cameras			
	Other			
	2 Parts and accessories of cameras	15 %	5.7 %	900702
	3 Other	15 %	5.7 %	900703
	Photographic flashlight apparatus			
	Parts and accessories of photographic flashlight apparatus			
90.08	**Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:**			
	1 Cameras, projectors; parts and accessories thereof:			
	(1) For film of a width not more than 20 mm :			
	*(2) 8 mm cinematographic cameras	15 %	5.7 %	90080101A
	*(2) 16mm cinematographic cameras	15 %	5.7 %	90080101B
	*(1) Cinematographic projectors, for film of a width not more than 10 mm	10 %	4 %	90080101C
	*(1) Cinematographic projectors, for film of a width more than 10 mm but not more than 20 mm	10 %	4 %	90080101D
	*(2) Parts and accessories	15 %	5.7 %	90080101E
	(2) Other	10 %	4 %	90080102
	Cinematographic cameras			
	Cinematographic projectors			
	Parts and acessories			
	2 Sound recorders and sound reproducers; and parts or accessories thereof	10 %	4 %	900802
	Sound recorders and sound reproducers:			

No.	Description	Base Rate	Offer	Tariff Line No.
	For film of a width not more than 10mm			
	For film of a width more than 10mm			
	Parts and accessories			
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:			
	1 Image projectors; parts and accessorioes thereof	10 %	4 %	900901
	Slide projectors			
	Projectors, n.e.s.			
	Parts and accessories			
	2 Other	10 %	4 %	900902
	Photographic enlargers and reducers			
	Parts and accessories			
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors:			
	1 Apparatus and equipment, photographic or cinematographic, of a kind used for developing, printing and other treatment of sensitised materials; parts and accessories thereof	10 %	4 %	901001
	Apparatus and equipments, used for developing, printing and other treatment of sensitised materials			
	Parts and accessories			
	2 Other	7.5 %	4 %	901002
	Contact type photo-copying apparatus			

No.	Description	Base Rate	Offer	Tariff Line No.
(90.10)	Other copying apparatus			
	Parts and accessories of photo-copying apparatus or thermo-copying apparatus			
	Screen for projectors			
90.11	Microscopes and diffraction apparatus, electron and proton :			
	Microscopes	10 %	4.8 %	901101
	Diffraction apparatus	7.5 %	4.2 %	901102
	Parts and accessories	10 %	4.8 %	901103
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	7.5 %	4.2 %	9012
	Metallurgical microscopes			
	Stereoscopic microscopes, n.e.s.			
	Optical microscopes, n.e.s.			
	Parts and accessories			
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter	15 %	5.7 %	9013
	For laboratory use			
	Optical appliances and instruments, n.e.s.			
	Parts and accessories, n.e.s.			
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; rangefinders :			

No.	Description	Base Rate	Offer	Tariff Line No.
(90.14)	Navigational instruments and compasses; parts and accessories thereof:			
	Altimeters	7.5 %	4.2 %	90140101
	Other navigatinal instruments	10 %	4.8 %	90140102
	Compasses	7.5 %	4.2 %	90140103
	Parts and accessories :			
	Parts of compass	7.5 %	4.2 %	90140104A
	Other	10 %	4.8 %	90140104B
	Meteorological, hydrological and geophysical instruments for laboratory uses; parts and accessories thereof	7.5 %	4.2 %	901402
	Meteorological, hydrological and geophysical instruments; parts and accessories thereof, n.e.s.	10 %	4.8 %	901403
	Rangefinders, and parts or accessories thereof	10 %	4.8 %	901404
	Other	10 %	4.8 %	901405
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights	7.5 %	4.2 %	9015
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:			
	1 Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; parts and accessories thereof	7.5 %	4.2 %	901601
	Dividers			
	Microcators, callipers, levels, measuring rods, tape measures and protractors			

No.	Description	Base Rate	Offer	Tariff Line No.
(90.16)	Parts or accessories			
	2 Other:			
	(1) Profile projectors	10 %	4.8 %	90160201
	(2) Other	7.5 %	4.2 %	90160202
	Micrometers			
	Dial gauges			
	Gauge blocks			
	Microcators, callipers, levels, measuring rods, tape measures and protractors			
	Dynamometers			
	Length measuring machines			
	Gear measuring machines			
	Automatic dimension measuring machines			
	Balancing machines			
	Measuring or checking apparatus, n.e.s			
	Parts and accessories			
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalimic instruments) :			
	Electro-medical apparatus(excluding apparatus merely driven by electric motor); parts and accessories thereof:			
	For surgical use	7.5 %	4.9 %	90170101
	Other	10 %	5.8 %	90170102
	Dental instruments and appliances	10 %	5.8 %	901702

No.	Description	Base Rate	Offer	Tariff Line No.
(90.17)	Electro-dental apparatus (excluding apparatus merely driven by electric motor); parts and accessories thereof			
	Other			
	Other surgical instruments and apparatus; parts and accessories thereof:			
	Needles, forceps, knives, hand saws, scissors and other hand-held instruments; parts and accessories thereof	10 %	5.8 %	90170301
	Other	7.5 %	4.9 %	90170302
	Veterinary instruments and appliances parts and accessories:			
	Electro-veterinary apparatus; parts and accessories thereof; parts and accessories of instrument and apparatus merely driven by electric motor	10 %	4.9 %	90170401
	Other	7.5 %	4.9 %	90170402
	Other surgical instrument and appliances; parts and accessories thereof:			
	Parts and accessories of instrument and appratus merely driven by electric motor	10 %	4.9 %	90170501
	Other	7.5 %	4.9 %	90170502
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators);			
	Mechano-therapy appliances and massage apparatus:			

No.	Description	Base Rate	Offer	Tariff Line No.
(90.18)	Medical or surgical instruments and appliances (excluding electric apparatus other than those for surgical purposes), instruments and appliances merely driven by electric motor	7.5 %	4.9 %	90180101
	Other	10 %	4.9 %	90180102
	Artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus:			
	Medical or surgical instruments and appliances (excluding electric apparatus other than those for surgical purposes), instruments and appliances merely driven by electric motor	7.5 %	4.9 %	90180201
	Other	10 %	4.9 %	90180202
	Other:			
	Medical or surgical instruments and appliances (excluding electric apparatus other than those for surgical purposes), and(parts and accessories thereof; instruments and appliances merely driven by electric motor	7.5 %	4.9 %	90180301
	Other	10 %	4.9 %	90180302
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; deaf-aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	7.5 %	4 %	9019
	Hearing aids			
	Parts and accessories of hearing aids			
	Artificial teeth			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
90.20	Apparatus based on the use of X-rays or of nuclear radiations from radio-active substances(including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like:			
	1 Apparatus based on the use of the radiations from radio-active substances; parts and accessories thereof:			
	Radiological apparatus for medical use	10 %	5.8 %	90200101
	Radiological apparatus, for laboratory use	7.5 %	5.8 %	90200102
	Radiological apparatus, n.e.s.	10 %	5.8 %	90200103
	Parts and accessories:			
	For laboratory use	7.5 %	5.8 %	90200104A
	Other	10 %	5.8 %	90200104B
	2 Other:			
	For laboratory use	7.5 %	4.9 %	90200201
	For medical use	10 %	5.8 %	90200202
	For dental use			
	Other			
	Other	10 %	5.8 %	90200203
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	7.5 %	4.2 %	9021
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	7.5 %	4.2 %	9022
	Hardness testing machines for metal			
	Fatigue testers for metal			
	Testing machines for metal, n.e.s.			
	Machines and appliances for testing properties of industrial material (other than metal)			
	Parts and accessories			

No.	Description	Base Rate	Offer	Tariff Line No.
90. 23	Hydrometers and similar instruments; thermometers pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments.	7.5 %	4.2 %	9023
	Thermometers and pyrometers			
	Hygrometers and psychrometers			
	Other			
90. 24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90 14	7.5 %	4.2 %	9024
	Pressure gauges			
	Flow meters			
	Level gauges			
	Instruments and apparatus for automatically controlling the flow, pressure or other variables of liquids or gases and automatic temperature controlling apparatus			
	Other			
90. 25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	7.5 %	4.2 %	9025
	Apparatus for spectroscopic analysis			
	Gas analysis			
	Instruments and apparatue for physical or chemical analysis, n.e.s.			

No.	Description	Base Rate	Offer	Tariff Line No.
	Parts and accessories of instruments or apparatus for physical or chemical analysis			
	Instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; parts and accessories thereof			
	Instruments and apparatus for measuring or checking quantities of heat, light or sound; parts and accessories thereof			
	Microtomes; parts and accessories thereof			
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor.	7.5 %	4.2 %	9026
	Gas meters			
	Flow volume-meters			
	Other			
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes.	7.5 %	4.2 %	9027
	Tachometers			
	Other			
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:			
	1 Described in Note 5 (a) to this Chapter :			
	Electronic type:			
	Voltmeters and ammeters:			

No.	Description	Base Rate	Offer	Tariff Line No.
	Vacuum tube voltmeters with a frequency range of not less than 100 MHz:			
	For laboratory uses	15 %	5.7 %	90280101AA
	Other	15 %	5.7 %	90280101AA
	Other	7.5 %	4.2 %	90280101AB
	Circuit testers (excluding character measuring testers for integrated circuits or semiconductor devices)	7.5 %	4.2 %	90280101B
	Character measuring testers for integrated circuits or semiconductor devices	7.5 %	4.2 %	90280101C
	Oscilloscopes with a frequency range of less than 30 MHz	7.5 %	4.2 %	90280101D
	Oscilloscopes, n.e.s.:			
	For laboratory uses	15 %	5.7 %	90280101E
	Other	15 %	5.7 %	90280101E
	Frequency measuring apparatus (excluding frequency counters):			

No.	Description	Base Rate	Offer	Tariff Line No.
	With a frequency range of less than 100 MHz	7.5 %	4.2 %	90280101FA
	Other:			
	For laboratory uses	15 %	5.7 %	90280101FB
	Other	15 %	5.7 %	90280101FB
	Frequency or period counters	15 %	5.7 %	90280101G
	Microwave measuring sets with a frequency range of not less than 1,000 MHz, noise level meters, electric field intensity meters, admittance bridges and impedance bridges:			
	For laboratory uses	15 %	5.7 %	90280101H
	Other	15 %	5.7 %	90280101H

No.	Description	Base Rate	Offer	Tariff Line No.
	Electronic instruments and apparatus, n. e. s.	7.5 %	4.2 %	90280101I
	Other :			
	Voltmeters, ammeters and similar electrical indicating meters	7.5 %	4.2 %	90280102A
	Circuit testers	7.5 %	4.2 %	90280102B
	Frequency measuring apparatus :	7.5 %	4.2 %	90280102CA
	With a frequency range of less than 100 MHz			
	Other:			
	For laboratory uses	15 %	5.7 %	90280102CB
	Other	15 %	5.7 %	90280102CB
	Microwave measuring sets with a frequency range of not less than 1,000 MHz, noise level meters, electric field intensity meters, admittance bridges and impedance bridges:			
	For laboratory uses	15 %	5.7 %	90280102D
	Other	15 %	5.7 %	90280102D

No.	Description	Base Rate	Offer	Tariff Line No.
	Electric instruments and apparatus, n. e. s.	7.5 %	4.2 %	90280102E
2	Described in Note 5 (b) to this Chapter	7.5 %	4.2 %	902802
	Electronic type :			
	Analysing apparatus			
	Thermometers and pyrometers			
	Pressure gauges			
	Liquid level gauges, flow meters and similar apparatus			
	Automatic controlling apparatus			
	Micrometers and micro-indicators			
	Automatic dimension measuring apparatus			
	Dynamic balancing apparatus			
	Dynamometers			
	Vibration measuring and testing apparatus			
	Tachometers and speed indicators			
	Electronic instruments and apparatus, n. e. s.			
	Other:			
	Analysing apparatus of electro-magnetic type			
	Analysing apparatus, n. e. s.			
	Thermometers and pyrometers			
	Pressure gauges			

No.	Description	Base Rate	Offer	Tariff Line No.
	Liquid level gauges, flow meters and similar apparatus			
	Automatic controlling apparatus			
	Micrometers and micro-indicators			
	Automatic dimension measuring apparatus			
	Dynamic balancing apparatus			
	Dynamometers			
	Vibration measuring and testing apparatus			
	Tachometers and speed indicators			
	Electric instruments and apparatus, n. e. s.			
3	Described in Note 5 (c) to this Chapter	10 %	5.8 %	902803
	Electronic instruments and apparatus for measuring or detecting ionising radiations			
	Other			
4	Described in Note 5 (d) to this Chapter	7.5 %	4.2 %	902804
	Electronic type:			
	Automatic voltage regulators			
	Automatic regulators of temperature, liquid level or flow			
	Electronic instruments and apparatus, n. e. s.			
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
	Automatic voltage regulators, n. e. s.			
	Automatic regulators of temperature, liquid level or low			
	Electric instruments and apparatus, n. e. s.			
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	7.5 %	4.2 %	9029
91.01	Pocket watches, wrist-watches and other watches, including stop-watches:			
	1 Not more than 6,000 yen per piece in value for customs duty :			
	Stop-watches	15 %	5.7 %	91010101
	Other	15% + 150 yen /piece	6 %	91010102
	2 Other	20 %	6 %	910102
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03):			
	1 With case, frame or the like, made of, or combined with, precious metals, rolled plated with precious metals, precious stones, semi-precious stones, pearls, elephant's tusks or Bekko:			
	Electric clocks	10 %	4.8 %	91020101
	Other	13.5 %	5.6 %	91020102
	2 Other			

No.	Description	Base Rate	Offer	Tariff Line No.
	Electric clocks	10 %	4.8 %	91020201
	Other	13.5 %	5.6 %	91020202
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels :			
	Electric clocks	10 %	4.8 %	910301
	Other	13.5 %	5.6 %	910302
91.04	Other clocks:			
	1 Electric clocks	10 %	4.8 %	910401
	2 Chronometers	10 %	4.8 %	910402
	3 Other:			
	(1) With case, frame or the like, made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko	13.5 %	5.6 %	91040301
	(2) Other	13.5 %	5.6 %	91040302
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	10 %	4.8 %	9105
	Apparatus for measuring, recording or otherwise indicating intervals of time			
	Time of day recording apparatus			

S.	Description	Base Rate	Offer	Tariff Line No.
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	10 %	4.8 %	9106
91.07	Watch movements (including stop-watch movement), assembled	12.5 %	5.4 %	9107
91.08	Clock movements, assembled	12.5 %	5.4 %	9108
91.09	Watch cases and parts of watch cases:			
	1 Of gold or of metals of platinum group	20 %	6.2 %	910901
	2 Other	15 %	5.7 %	910902
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:			
	1 Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko	20 %	8.2 %	911001
	2 Other	15 %	7.2 %	911002
91.11	Other clock and watch parts:			
	1 Precious stones and semi-precious stones, made into shapes suitable for upper or lower jewels, cap jewels and the like	2.5 %	1.9 %	911101
	2 Mainspring and hairspring, less than 3 mm in width	5 %	3.2 %	911102
	3 Watch movement sets with plate (including partially assembled or unassembled sets) and plates for watch movement	12.5% + 100 yen/set or piece	5.9 %	911103
	4 Other	12.5 %	5.4 %	911104

No.	Description	Base Rate	Offer	Tariff Line No.
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps :			
	*(1) Pianos	10 %	4.8 %	920101
	*(2) Other	7.5 %	4.2 %	920102
92.02	Other string musical instruments	7.5 %	4.9 %	9202
92.03	Pipe and reed organs, including harmoniums and the like :			
	Reed organs (harmoniums) and the like	7.5 %	4.2 %	920301
	Other	10 %	4.8 %	920302
92.04	Accordions, concertinas and similar musical instruments; mouth organs :			
	Mouth organs	10 %	4.8 %	920401
	Accordions	10 %	4.8 %	920402
	Other	7.5 %	4.2 %	920403
92.05	Other wind musical instruments	6 %	3.6 %	9205
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	7.5 %	4.2 %	9206
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) :			
	Electric pianos and organs	10 %	4.8 %	920701
	Other	7.5 %	4.2 %	920702
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes) :			

No.	Description	Base Rate	Offer	Tariff Line No.
	Musical instruments, excluding musical boxes and the like	7.5 %	4.2 %	920801
	Other	10 %	4.8 %	920802
92.09	Musical instrument strings	7.5 %	4.2 %	9209
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds.	7.5 %	4.2 %	9210
	Metronomes, tuning fork and pitch pipes of all kinds			
	Parts and accessories of pianos			
	Other			
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:			
	1 Gramophones and record-players :			
	Gramphones, coin operated, electric type	12.5 %	4 %	92110101
	Other gramophones and record-player	15 %	4 %	92110102
	2 Other	7.5 %	4.2 %	921102
	Television image and sound recorders and reproducers, magnetic			
	Other			
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording :			
	1 Gramophone records :			
	(1) Phonosheets and the like	10 %	4.8 %	92120101
	(2) Other :			

No.	Description	Base Rate	Offer	Tariff Line No.
	A Not more than 40 r.p.m. and not more than 20 cm in diameter	85 yen/piece	26 yen/piece	92120102A
	B Not more than 40 r.p.m. and more than 20 cm in diameter	85 yen/piece	39 yen/piece	92120102B
	C More than 40 r.p.m. but not more than 50 r.p.m.	35 yen/piece	16 yen/piece	92120102C
	D More than 50 r.p.m.	28 yen/piece	21 yen/piece	92120102D
	2 Matrices for the production of gramophone records (including record blanks)	7.5 %	4.2 %	921202
	Recorded			
	Other			
	3 Other :			
	(1) Recorded	7.5 %	4.2 %	92120301
	Tapes for sound-recording			
	Other			
	(2) Other :			
	Tapes for sound-recording	7.5 %	4.2 %	92120302A
	Other	10 %	4.8 %	92120302B

No.	Description	Base Rate	Offer	Tariff Line No.
92.13	Other parts and accessories of apparatus falling within heading No. 92.11:			
	1 For gramophones or record players	10 %	4.8 %	921301
	2 Others	7.5 %	4.2 %	921302

No.	Description	Base Rate	Offer	Tariff Line No.
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	20 %		9301
93.02	Revolvers and pistols, being firearms	20 %		9302
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	20 %		9303
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:			
	1 Hunting guns	30 %		930401
	Shot guns, with two barrels			
	Shot guns, n. e. s.			
	Other			
	2 Other	20 %		930402
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	20 %		9305
	Air guns			
	Other			
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms	20 %		9306
	Of military ordance			
	Other			
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition.	20 %		9307
	Hunting or sporting ammunition and lead shot			
	Parts of ammunition or lead shot, hunting and sporting			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:			
	1 Covered with leather	12.5 %	5.4 %	940101
	Chairs and other seats			
	Parts			
	2 Of rattan	15 %	5.7 %	940102
	Chairs and other seats			
	Parts			
	3 Other	10 %	4.8 %	940103
	Chairs and other seats			
	Parts			
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similr chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles.	10 %	4.8 %	9402
94.03	Other furniture and parts thereof:			
	1 Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood (excluding ebony wood with white streaks)	15 %	5.7 %	940301
	Furnitures			
	Parts			
	2 Of rattan	15 %	5.7 %	940302
	Furnitures			
	Parts			
	3 Other :			
	Of wood	10 %	4.8 %	94030301
	Furnitures			
	Parts			
	Of base metal	10 %	4.8 %	94030302

	Description	Base Rate	Offer	Tariff Line No.
(94.03 -3)	Furnitures			
	Parts			
	Other	8 %	4.3 %	94030303
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):			
	1 Articles of bedding or similar furnishing	15 %	5.7 %	940401
	2 Mattress supports	10 %	4.8 %	940402
95.01	Worked tortoise-shell and articles of tortoise-shell:			
	1 Of Bekko	20 %	8.2 %	950101
	2 Other	10 %	5.8 %	950102
95.02	Worked mother of pearl and articles of mother of pearl:			
	1 Formed to be suitable for manufacture of buttons	10 %	5.8 %	950201
	2 Other	10 %	5.8 %	950202

	Description	Base Rate	Offer	Tariff Line No.
95.03	Worked ivory and articles of ivory:			
	1 Of elephants' tusks	20 %	8.2 %	950301
	2 Other	10 %	5.8 %	950302
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone)	10 %	5.8 %	9504
95.05	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material.			
	1 Of coral	20 %	8.2 %	950501
	2 Other	10 %	5.8 %	950502
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	10 %	5.8 %	9506
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	10 %	5.8 %	9507
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included, worked unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:			
	1 Gelatin capsules	5 %	3.7 %	950801
	2 Other	10 %	5.8 %	950802
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles.	5 %	3.7 %	9601
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:			

No.	Description	Base Rate	Offer	Tariff Line No.
(96.02)	1 Combined with metals plated with precious metals, coral, elephants' tusks or Bekko	20 %	8.2 %	960201
	2 Other:			
	(1) Tooth brushes, shaving brushes, hair brushes, rouge brushes and similar brushes for toilet use	10 %	10 %	96020201
	(2) Brushes of a kind used as parts of machines	7.5 %	4.9 %	96020202
	(3) Other	10 %	10 %	96020203
	Writing, drawing or painting brushes			
	Other brooms and brushes			
	Paint rollers, squeeges and mops			
96.03	Prepared knots and tufts for broom or brush making	5 %	3.2 %	9603
96.04	Feather duster	20 %	8.2 %	9604
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material:			
	1 Combined with metals plated with precious metals, coral, elephants' tusks or Bekko	20 %	8.2 %	960501
	2 Other	10 %	5.8 %	960502
96.06	Hand sieves and hand riddles, of any material	10 %	4.8 %	9606
97.01	Wheeled toys designed to be ridden by childen (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	10 %	4.8 %	9701
97.02	Dolls	10 %	5.8 %	9702
97.03	Other toys; working models of a kind used for recreational purposes	10 %	5.8 %	9703
	Toys and working models, of textile woven fabrics			
	Toys and working models, of base metal			

No.	Description	Base Rate	Offer	Tariff Line No.
(97.03)	Toys and working models, of artificial plastic materials			
	Other			
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):			
	1 Table-tennis requisites; parts and accessories thereof	10 %	4.8 %	970401
	2 Playing cards and other equipment for table games; parts and accessories thereof	10 %	4.8 %	970402
	3 Other	15 %	5.7 %	970403
	Bowling ball			
	Other			
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	10 %	4.8 %	9705
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):			
	1 Appliances, apparatus, accessories and requisites for outdoor games; parts and accessories thereof	15 %	5.7 %	970601
	2 Skies; parts and accessories thereof:			
	Skis	10 %	7 %	970602
	Parts and accessories	10 %	5.8 %	970602
	3 Other	10 %	4.8 %	970603
	Golf balls			
	Golf clubs			
	Golf requisites and parts and accessories thereof, n.e.s.			

No.	Description	Base Rate	Offer	Tariff Line No.
(97.06 -3	Balls for sports, n. e. s.			
	Other			
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites	10 %	4.8 %	9707
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	10 %	4.8 %	9708
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fastener and press-studs; blanks and parts of such articles:			
	1 Made of or combined with metals plated with precious metals, coral, elephants' tusks or Bekko	20 %	8.2 %	980101
	2 Other:			
	(1) Of shells:			
	A Button blanks	Free	Free	98010201A
	B Other	7.5 %	4.9 %	98010201B
	(2) Other	10 %	5.8 %	98010202
	Of artificial plastic materials			
	Other			
98.02	Slide fasteners and parts thereof	7.5 %	4.2 %	9802
	Slide fasteners			
	Parts			

Description	Base Rate	Offer	Tariff Line No.
98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, penholders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:			
1 Fountain pens, stylograph pens and pencils, ball point pens and pencils, propelling pencils and sliding pencils:			
(1) With holders or caps made of or combined with precious metals, rolled precious metals, metals plated with precious metals or combined with precious or semi-precious stones, pearls, coral, elephants' tusks or Pekko	20 %	8.2 %	98030101
(2) Other:			
A Ball point pens and pencils	20% or 6.50 yen/piece, whichever is the greater	8.2 % or 2.67 yen/piece, whichever is the greater	98030102A
B Other	20 %	8.2 %	98030102B
Fountain pens, stylograph pens and pencils			
Propelling pencils and sliding pencils			

	Description	Base Rate	Offer	Tariff Line No.
	2 Other:			
	(1) Refills for ball point pens and pencils	20% or 2 yen/piece, whichever is the greater	8.2 % or 0.82 yen/piece, whichever is the greater	98030201
	(2) Other	10 %	5.8 %	98030202
	Parts and fittings of fountain pens, stylograph pens and pencils			
	Parts and fittings, of ball point pens and pencils, or of propelling pencils and sliding pencils			
	Other			
98.04	Pen nibs and nib points:			
	1 Pen nibs of gold	10 %	4.8 %	980401
	2 Other	7.5 %	4.2 %	980402
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:			
	1 Pencils	10 %	4.8 %	980501
	Lead pencils			
	Other			
	2 Pencil lead	10 %	4.8 %	980502
	3 Other	10 %	4.8 %	980503

No.	Description	Base Rate	Offer	Tariff Line No.
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	10 %	4.8 %	9806
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	7.5 %	4.2 %	9807
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes:			
	1 Ribbons	7.5 %	4.2 %	980801
	2 Ink-pads	10 %	4.8 %	980802
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing:			
	1 Sealing wax	7.5 %	4.2 %	980901
	2 Copying pastes	10 %	4.8 %	980902
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:			
	1 Made of, or combined with precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko			
	Made of, or combined with precious stones, semi-precious stones, silver or platinum group metals	22.5 %	9 %	98100101
	Other:			
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value	25 %	10 %	98100102A
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(98.10 -1)	Made of, or combined with, rolled silver or platinum group metals or metals plated with silver or platinum group metals	16 %	7.5 %	98100102BA
	Other	20 %	8.2 %	98100102BB
	2 Other :			
	Pocket gas lighter	8 %	5.1 %	98100201
	Lighter, n. e. s.	8 %	5.1 %	98100202
	Parts	10 %	5.8 %	98100203
98.11	Smoking pipes ; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root) ; cigar and cigarette holders and parts thereof :			
	1 Made of, or combined with precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko :			
	Made of, or combined with precious stones, semi-precious stones, silver or platinum group metals	22.5 %	9 %	98110101
	Other:			
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value	25 %	10 %	98110102A
	Other :			
	Made of, or combined with, rolled silver or platinum group metals or metals plated with silver or platinum group metals	20 %	8.2 %	98110102BA
	Other	20 %	8.2 %	98110102BB
	2 Other :			
	Of artificial plastic materials, n. e. s. :			
	Of synthetic resins other than phenol resin	15 %	5.8 %	98110201A
	Other	10 %	5.8 %	98110201B
	Roughly shaped blocks of wood or root for smoking pipes	10 %	5.8 %	98110202

No.	Description	Base Rate	Offer	Tariff Line No.
(98.11 -2)	Smoking pipes, cigar and cigarette holders, of wood	10 %	5.8 %	98110203
	Other	10 %	5.8 %	98110204
98.12	Combs, hair-slides and the like:			
	1 Made of, or combined with metals plated with precious metals, coral, elephants' tusks or Bekko	20 %	8.2 %	981201
	2 Other	10 %	5.8 %	981202
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	10 %	4.8 %	9813
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor:			
	1 Made of, or combined with precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	20 %	8.2 %	981401
	2 Other	10 %	5.8 %	981402
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	10 %	5.8 %	9815
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing.....	10 %	4.8 %	9816

N.	Description	Base Rate	Offer	Tariff Line No.
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)	Free	Free	9901
99.02	Original engravings, prints and lithographs	Free	Free	9902
99.03	Original sculptures and statuary, in any material	Free	Free	9903
99.04	Postage, revenue and similar stamps (including stamp-post-marks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	Free	Free	9904
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free	Free	9905
99.06	Antiques of an age exceeding one hundred years	Free	Free	9906

DÉLÉGATION PERMANENTE DU JAPON
AUPRÈS DES ORGANISATIONS INTERNATIONALES
GENÈVE-SUISSE

SECRET

AH/la/D.62

Geneva, 22 February 1978

Dear Director-General,

With reference to my letter dated 25 January 1978 with respect to Japan's initial offer lists on "Tariff", "Agriculture" and "Non-Tariff Measures", I should like to inform you that additional copies are now in hand for distribution to all MTN participants.

I enclose herewith 100 copies each of our offer lists. I should be grateful if you would kindly distribute one copy each to the MTN participants except those who continue to invoke Article 35 of the General Agreement against Japan. I should also like to stress that the offer lists be kept subject to conditions of utmost confidentiality.

Sincerely,

Masao Sawaki

Masao Sawaki
Ambassador
Permanent Representative of Japan

Mr. Olivier Long
Director-General
GATT
Centre William Rappard
154, rue de Lausanne
1211 Geneva 21

SECRET

Additional and improved offers of Japan
14 July 1978

Explanatory Note

1. Japan submits a list of additional and improved tariff offers with respect to 105 items of **export interest to developing countries** Fourteen of these items fall within Chapters 1-24 and ninety-one within Chapters 25-99. The list includes **a number of tropical products.**

2. Japan has exerted its utmost effort in making these offers, seriously taking into consideration the results obtained by a series of bilateral and plurilateral talks it had with developing countries recently.

3. The relevant provisions in the covering note of the Japanese initial offers will also be applied to the present offers.

Tariff number	Product description	Base rate	Action offered	Remarks (Stat. Code No. 1977)
03.03	Crustaceans and molluses, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water			
	1. Shrimps, prawns and lobsters:			
	(1) Fresh (live or dead), chilled or frozen	5%	3%	
	Live			111
	Fresh (dead), chilled or frozen:			
	Ise-ebi			112
	Other			119
	2. Other:			
	(1) Fresh (live or dead), chilled or frozen			
	Cuttle fish and squid	10%	5%	212

../..

Tariff number	Product description	Base rate	Action offered	Remarks (Stat. Code No. 1977)
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	5%	Free	000
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosleens, fresh or dried, shelled or not:			
	1. Bananas:			
	(1) Fresh			
	(1) If imported during the period from 1st April to 30th Sept.		GSP 35%[1/]	110 ex
	(2) Dried	10%	6%	120
	4. Other			
	Avocados, mangoes and mangosleens:			
	Fresh	10%	6%	491
	Guavas:			
	Fresh	10%	6%	

[1/] A temporary rate of 40 per cent is applied at present.

Tariff number	Product description	Base rate	Action offered	Remarks (Stat. Code No. 1977)
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:			
	7. Coconut oil	10% or 10 yen /kg, whichever is the greater	9% or 10 yen /kg, whichever is the greater	700
	8. Palm oil and palm kernel oil			
	Palm oil	8%	7%	810
18.05	Cocoa powder, unsweetened	30%	21.5%	000
18.06	Chocolate and other food preparations containing cocoa:			
	1. Chocolate confectionery	35%	30%	100
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:			
	1. Containing added sugar or spirit:			
	(1) Pineapples Containing added sugar, in can, bottle or pot, not more than 10 kg each including container	72 yen/kg	30%	111

Tariff number	Product description	Base rate	Action offered	Remarks (Stat. Code No. 1977)
21.04	Sauces: mixed condiments and mixed seasonings:			
	1. Sauces:			
	(3) Other (than tomato ketchup, tomato sauce and mayonnaise):		—	
	Other (than French dressing and salad dressings)	15%	12%	139

Industrial Products

Tariff Line No.	Statistical Code No.	Description	Base Rate	Initial Offer	Improved Offer
39020103A	3902131.	POLYVINYL CHLORIDE (LIQUID OR PASTY)	10.0%	5.8%	5.1%
39020103C	3902133	ACRYLIC RESINS (LIQUID OR PASTY)	10.0%	5.8%	5.1%
39020103E	3902135	POLYBUTENE (LIQUID OR PASTY)	17.5%	7.8%	5.1%
39020103F	3902139	SYNTHETIC RESIN (POLYMERISATION AND COPOLYMERISATI	10.0%	5.8%	5.1%
39020201	3902210	POLYETHYLENE (IN BLOCKS, LUMPS, POWDERS, GRANULES,	35Yen/kg	28 Yen/kg	22.5Yen/kg
39020202	3902220	FLUORINE RESINS (IN BLOCKS, LUMPS, POWDERS, GRANUL	17.5%	10.5%	8.4%
39020203BA	3902232	FOAMING-IN-PLACE POLYSTYRENE (IN BLOCKS, LUMPS, PO	10.0%	5.8%	5.1%
39020203BB	3902239	POLYSTYRENE, (IN BLOCKS, LUMPS, POWDERS, GRANULES,	17.5%	14.0%	11.2%
39020204	3902242	COPOLYMERS OF VINYL CHLORIDE AND VINYL ACETATE (IN	10.0%	5.8%	5.1%
39020205	3902252	METHYLMETHACRYLIC RESIN (IN BLOCKS, LUMPS, POWDERS	10.0%	5.8%	5.1%
39020205	3902259	ACRYLIC RESINS, (IN BLOCKS, LUMPS, POWDERS, GRANUL	10.0%	5.8%	5.1%
39020206	3902260	POLYPROPYLENE, IN BLOCKS, LUMPS, POWDERS, GRANULES	40Yen/kg	32Yen/kg	25.5Yen/kg
39020208A	3902281	ION EXCHANGERS SYNTHETIC RESIN (POLYMERISATION AND	17.5%	7.8%	7.0%
39020208B	3902282	POLYSTYRENE COPOLYMERS, IN BLOCKS, LUMPS, POWDERS,	10.0%	5.8%	5.1%
39020208H	3902283	POLYVINYL BUTYRAL, IN BLOCKS, LUMPS, POWDERS, GRAN	10.0%	5.8%	5.1%
40110101	4011111	PNEUMATIC TYRES AND TYRE CASES (NEW), MORE THAN 10	12.5%	6.6%	5.8%
40110101	4011112	PNEUMATIC TYRES AND TYRE CASES (NEW), MORE THAN 10	12.5%	6.6%	5.8%
40110101	4011113	PNEUMATIC TYRES AND TYRE CASES (NEW), MORE THAN 10	12.5%	6.6%	5.8%
40110101	4011119	PNEUMATIC TYRES AND TYRE CASES (NEW), MORE THAN 10	12.5%	6.6%	5.8%
40110102	4011120	INNER TUBES, MORE THAN 101.6MM IN NOMINAL WIDTH, F	15.0%	7.2%	6.5%
40110103	4011130	TYRE FLAPS, MORE THAN 101.6MM IN NOMINAL WIDTH, FO	15.0%	7.2%	6.5%
40110104	4011140	PNEUMATIC TYRES AND TYRE CASES, USED, MORE THAN 10	12.5%	6.6%	5.8%
40110105	4011190	TYRES AND TYRE CASES, MORE THAN 101.6MM IN NOMINAL	15.0%	7.2%	6.5%
401102	4011211	PNEUMATIC TYRES AND TYRE CASES, (NEW), FOR AIRCRAF	7.5%	4.9%	4.2%
401102	4011212	PNEUMATIC TYRES AND TYRE CASES, (NEW), FOR MOTOR C	7.5%	4.9%	4.2%

Tariff Line No.	Statistical Code No.	Description	Base Rate	Initial Offer	Improved Offer
401102	4011213	PNEUMATIC TYRES AND TYRE CASES, (NEW), FOR BICYCLE	7.5%	4.9%	4.2%
401102	4011219	PNEUMATIC TYRES AND TYRE CASES, (NEW), OF RUBBER N	7.5%	4.9%	4.2%
401102	4011221	INNER TUBES, FOR BICYCLES, OF RUBBER, N.E.S.	7.5%	4.9%	4.2%
401102	4011229	INNER TUBES, OF RUBBER, N.E.S.	7.5%	4.9%	4.2%
401102	4011290	TYRE AND TYRE CASES; INTERCHANGEABLE TYRE TREADS A	7.5%	4.9%	4.2%
4012	4012000	HYGIENIC AND PHARMACEUTICAL ARTICLES OF UNHARDENED	7.5%	4.9%	4.2%
4013	4013000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCL	7.5%	4.9%	4.2%
4420	4420000	WOODEN PICTURE FRAMES, PHOTOGRAPH FRAMES, MIRROR F	15.0%	7.2%	6.5%
47010202	4701220	PULP, EXCHUDING WOOD PULP AND COTTON LINTER PULP	5.0%	3.7%	2.2%
67050202B	6705220	FANS AND HAND SCREENS, NON-MECHANICAL, OF ANY MATE	10.0%	5.8%	5.1%
82050101	8205110	DRILLS	10.0%	5.8%	4.8%
82050102	8205120	BITS	9.0%	5.5%	4.8%
82050103	8205130	REAMERS AND SCREW TAPS	10.0%	5.8%	4.8%
82050301BA	8205314	CUTTING TOOLS, USED IN OR WITH MACHINES, OF WHICH	7.5%	4.9%	4.2%
82050301BB	8205319	HARD METAL TOOLS, OF WHICH WORKING PARTS ARE MADE	10.0%	5.8%	4.8%
82050302	8205321	CUTTING TOOLS, USED IN OR WITH MACHINES, N.E.S.	7.5%	4.9%	4.2%
82050302	8205322	INTERCHANGEABLE TOOLS, N.E.S.	7.5%	4.9%	4.2%
82050302	8205323	PARTS OF INTERCHANGEABLE TOOLS	7.5%	4.9%	4.2%
830101	8301100	LOCKS AND PADLOCKS AND PARTS THEREOF, FRAMES AND P	20.0%	8.2%	7.5%
830102	8301211	LOCKS, PADLOCKS AND KEYS THEREFOR, OF IRON OR STEE	10.0%	5.8%	5.1%
830102	8301212	LOCKS, PADLOCKS AND KEYS THEREFOR, OF COPPER	10.0%	5.8%	5.1%
830102	8301219	LOCKS, PADLOCKS AND KEYS THEREFOR, OF BASE METAL,	10.0%	5.8%	5.1%
830102	8301220	PARTS OF LOCKS, FRAMES AND KEYS THEREFOR, OF BASE	10.0%	5.8%	5.1%
830201	8302100	BASE METAL FITTINGS AND MOUNTINGS; BASE METAL HATR	20.0%	8.2%	7.5%
83020201	8302210	BASE METAL FITTINGS AND MOUNTINGS; BASE METAL HATR	15.0%	7.2%	3.0%

Tariff Line No.	Statistical Code No.	Description	Base Rate	Initial Offer	Improved Offer
83020202	8302290	BASE METAL FITTINGS AND MOUNTINGS; BASE METAL HAT RACKS	10.0%	5.8%	5.1%
84060101AA	8406111	GASOLENE ENGINES, INTENDED FOR USE IN TRACTORS	30.0%	6.0%	3.0%
84060101AB	8406112	INTERNAL COMBUSTION ENGINE INTENDED FOR USE IN TRA	15.0%	5.7%	3.0%
84060101BA	8406113	GASOLENE ENGINES FOR MOTOR VEHICLES, N.E.S.	15.0%	5.7%	3.0%
84060101BC	8406119	INTERNAL COMBUSTION ENGINE FOR MOTOR VEHICLES, N.E	15.0%	5.7%	3.0%
84060202A	8406221	PISTONS AND PISTON RINGS FOR MOTOR VEHICLES, ENGIN	15.0%	5.7%	3.0%
84060202B	8406229	PARTS OF ENGINES FOR MOTOR VEHICLES, N.E.S.	15.0%	5.7%	3.0%
84100102BA	8410122	OIL HYDRAULIC PUMPS OF RECIPROCATING TYPE	15.0%	5.7%	3.6%
84100102BA	8410123	RECIPROCATING PUMPS, N.E.S.	15.0%	5.7%	3.6%
84100102BB	8410124	TURBINE PUMPS, N.E.S.	7.5%	4.2%	3.6%
84100102BC	8410125	VOLUTE PUMPS, N.E.S.	7.5%	4.2%	3.6%
84100102BE1	8410127	OIL HYDRAULIC PUMPS OF ROTARY TYPE	15.0%	5.7%	3.6%
84100102BE22	8410131	ROTARY PUMPS, N.E.S.	7.5%	4.2%	3.6%
84100102BF	8410132	INJECTORS AND EJECTORS	7.5%	4.2%	3.6%
84100102BG	8410133	OTHER LIQUID PUMPS, N.E.S.	7.5%	4.2%	3.6%
84100103	8410134	PARTS OF LIQUID PUMPS	15.0%	5.7%	3.6%
84110201	8411210	FREE-PISTON GENERATORS FOR GAS TURBINES	15.0%	5.7%	3.6%
84110202	8411292	GAS COMPRESSORS OF A WEIGHT NOT MORE THAN 1,000 KG	15.0%	5.7%	3.6%
84110203	8411293	GAS COMPRESSORS OF A WEIGHT MORE THAN 1,000 KG BUT	15.0%	5.7%	3.6%
84110204	8411294	GAS COMPRESSORS OF A WEIGHT MORE THAN 5,000 KG BUT	15.0%	5.7%	3.6%
84110205	8411295	GAS COMPRESSORS OF A WEIGHT MORE THAN 10,000 KG, N	15.0%	5.7%	3.6%
841104	8411420	PARTS OF AIR PUMPS, VACUUM PUMPS, OR OF AIR OR GAS	7.5%	4.2%	3.6%
841104	8411430	PARTS OF FANS, BLOWERS AND THE LIKE	7.5%	4.2%	3.6%
844501010	8445122	PROFILE MILLING MACHINES (INCLUDING DIE-SINKING MA	10.0%	4.8%	4.0%
84450101GA	8445119	LATHES, OF A KIND OPERATED BY NUMERICAL CONTROL SY	15.0%	5.7%	5.0%

Tariff Line No.	Statistical Code No.	Description	Base Rate	Initial Offer	Improved Offer
84450102AE1	8445154	AUTOMATIC LATHES, MULTI SPINDLES, N.E.S.	10.0%	4.8%	4.0%
84450102AE2	8445146	ENGINE LATHES, WITH A SWING OVER BED LESS THAN 1.0	7.5%	4.2%	3.3%
84450102AE2	8445152	VERTICAL LATHES, WITH A TABLE LESS THAN 2,000 MM I	7.5%	4.2%	3.3%
84450102AE2	8445155	TURRET LATHES, N.E.S.	7.5%	4.2%	3.3%
84450102AE2	8445159	LATHES, N.E.S.	7.5%	4.2%	3.3%
84450102EE1	8445185	INTERNAL GRINDING MACHINES, N.E.S.	7.5%	4.2%	3.3%
84450102EE3	8445191	CYLINDRICAL GRINDING MACHINES (INCLUDING THOSE OF	7.5%	4.2%	3.3%
84450102EE4	8445192	THREAD GRINDING MACHINES, N.E.S.	10.0%	4.8%	3.3%
84450102EE5	8445194	MACHINE-TOOLS WHOSE FUNCTION IS TO REMOVE METAL OR	7.5%	4.2%	3.3%
84450102GC	8445141	MACHINE-TOOLS OPERATING BY ELECTRO-EROSION OR OTHE	7.5%	4.2%	3.3%
84450102GC	8445161	REAMING MACHINES, N.E.S.	7.5%	4.2%	3.3%
84450102GC	8445168	DRILLING MACHINES, N.E.S.	7.5%	4.2%	3.3%
84450102GC	8445174	SAWING (INCLUDING FRICTION OR ABRASIVE CUTTING OFF	7.5%	4.2%	3.3%
84450102GC	8445178	TAPPING OR SCREW-CUTTING MACHINES, N.E.S.	7.5%	4.2%	3.3%
84450102GC	8445194	MACHINE-TOOLS WHOSE FUNCTION IS TO REMOVE METAL OR	7.5%	4.2%	3.3%
84450102GC	8445199	MACHINE-TOOLS FOR WORKING METAL OR METAL CARBIDES,	7.5%	4.2%	3.3%
84450202	8445231	FORGING MACHINES (INCLUDING FORGING ROLLS), N.E.S.	7.5%	4.2%	3.3%
84450202	8445242	COILLING OR FORMING MACHINES FOR SPRING, N.E.S.	7.5%	4.2%	3.3%
84450202	8445290	MACHINE-TOOLS FOR WORKING METAL OR METAL CARBIDES,	7.5%	4.2%	3.3%
84520101	8452111	COMPUTERS FOR ELECTRONIC DIGITAL CALCULATING MACHI	15.0%	8.9%	7.2%
84520101	8452112	COMPUTERS FOR ELECTRONIC DIGITAL CALCULATING MACHI	15.0%	8.9%	7.2%
84520101	8452119	COMPUTERS FOR ELECTRONIC DIGITAL CALCULATING MACHI	15.0%	8.9%	7.2%
846101	8461010	VALVES FOR VEHICLES	10.0%	4.8%	3.6%
846201	8462110	BALL BEARINGS	12.5%	5.4%	4.2%
846201	8462120	ROLLER OR NEEDLE ROLLER BEARINGS	12.5%	5.4%	4.2%

Tariff Line No.	Statistical Code No.	Description	Base Rate	Initial Offer	Improved Offer
85080201	8508210	SPARKING PLUGS AND GLOW PLUGS, FOR MOTOR VEHICLES	7.5% or 9 Yen/piece	4.2%	3.0%
850901	8509120	ELECTRICAL LIGHTING AND SIGNALLING EQUIPMENT AND E	15.0%	5.7%	3.0%
850901	8509130	PARTS OF ELECTRICAL LIGHTING AND SIGNALLING EQUIPM	15.0%	5.7%	3.0%
8512	8512400	ELECTRIC SMOOTHING IRONS	10.0%	4.0%	3.1%
8514	8514110	MICROPHONES AND STANDS THEREFOR	7.5%	4.9%	4.2%
8514	8514140	LOUDSPEAKERS, N.E.S.	7.5%	4.9%	4.2%
851505	8515510	PARTS OF RADIOTELEGRAPHIC AND RADIOTELEPHONIC TRAN	10.0%	5.8%	4.2%
8518	8518010	ELECTRIC POWER CONDENSERS	7.5%	4.9%	4.2%
8518	8518021	ELECTRICAL CAPACITORS, OF VARIABLE TYPE, N.E.S.	7.5%	4.9%	4.2%
8518	8518029	ELECTRICAL CAPACITORS, N.E.S.	7.5%	4.9%	4.2%
8518	8518030	PARTS OF ELECTRICAL CONDENSERS (CAPACITORS)	7.5%	4.9%	4.2%
87060205	8706292	SHOCK ABSORBERS FOR MOTOR VEHICLES, N.E.S.	15.0%	5.7%	3.0%
87060206	8706299	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES FALLIN	15.0%	5.7%	3.0%
880303	8803091	PARTS OF AEROPLANES OR GLIDERS, N.E.S.	15.0%	7.2%	6.5%
90280101AA	9028111	VOLTMETERS AND AMMETERS, OF ELECTRONIC TYPE	15.0%	5.7%	4.2%
90280101E	9028115	OSCILLOSCOPES, WITH A FREQUENCY RANGE OF NOT LESS	15.0%	5.7%	4.2%
90280101FB	9028117	FREQUENCY MEASURING APPARATUS (EXCLUDING FREQUENCY	15.0%	5.7%	4.2%
90280101G	9028118	FREQUENCY OR PERIOD COUNTERS OF ELECTRONIC TYPE	15.0%	5.7%	4.2%
90280101H	9028119	INSTRUMETS OR APPARATUS FOR MEASURING OR CHECKING	15.0%	5.7%	4.2%
90280102CB	9028194	FREQUENCY MEASURING APPARATUS, WITH A FREQUENCY RA	15.0%	5.7%	4.2%
90280102D	9028199	INSTRUMETS OR APPARATUS FOR MEASURING OR CHECKING	15.0%	5.7%	4.2%
902803	9028310	ELECTRONIC INSTRUMENTS AND APPARATUS FOR MEASURING	10.0%	5.8%	5.1%
902803	9028390	INSTRUMENTS AND APPARATUS, FOR MEASURING OR DETECT	10.0%	5.8%	5.1%
950102	9501200	WORKED TORTOISE-SHELL AND ARTICLES THEREOF, N.E.S.	10.0%	5.8%	5.1%
950201	9502100	MOTHER OF PEARL, FORMED TO BE SUITABLE FOR MANUFAC	10.0%	5.8%	4.8%

Tariff Line No.	Statistical Code No.	Description	Base Rate	Initial Offer	Improved Offer
950202	9502700	WORKED MOTHER OF PEARL AND ARTICLES THEREOF, N.E.S	10.0%	5.8%	5.1%
950301	9503100	WORKED IVORY AND ARTICLES THEREOF OF ELEPHANTS' TU	20.0%	8.2%	7.5%
9504	9504000	WORKED BONE (EXCLUDING WHALEBONE) AND ARTICLES OF	10.0%	5.8%	5.1%
950502	9505200	WORKED HORN AND OTHER ANIMAL CARVING MATERIAL, AND	10.0%	5.8%	5.1%
9703	9703090	WORKING MODELS AND TOYS (INCLUDING PARTS AND ACCES	10.0%	5.8%	4.2%

April 1979

November 1978

SECRET

DÉLÉGATION PERMANENTE DU JAPON
AUPRÈS DES ORGANISATIONS INTERNATIONALES
GENÈVE-SUISSE

SH/tt/D.325

Geneva, 8 November 1978

Dear Director-General,

With reference to the amendments to the CCCN which came into force on April 1, 1978 for Japan, I should like to inform you that Japan's initial offers tabled last January are now available in a recomposed form consistent with the amendments.

I enclose herewith 100 copies each of our recomposed offer lists. I should be grateful if you would kindly distribute one copy each to the MTN participants except those who continue to invoke Article 35 of the General Agreement against Japan. I should also like to stress that the recomposed offer lists be kept subject to conditions of utmost confidentiality.

Sincerely,

Masao Sawaki

Masao Sawaki
Ambassador
Permanent Representative of Japan

Mr. Olivier Long
Director-General
GATT
Centre William Rappard
154, rue de Lausanne
1211 Geneva 21

CONFIDENTIAL

Japan's Offers of Industrial Tariff Reductions

(recomposed version)

1. Attached is the list of Japan's initial industrial tariff reduction offers of January 18, 1978, recomposed on the basis of Japan's new customs tariff nomenclature reflecting the amendments to the CCCN, which came into force on April 1, 1978 for Japan.

2. The present list is submitted in accordance with the provision of paragraph 11 of the covering note to Japan's initial offers of January 18, 1978, and other provisions in the covering note to Japan's initial offers will also apply to the present list.

Japan's Offers of Industrial Tariff Reductions (recomposed version)

Corrigendum

Page	No.	
271	79.06	For sub-item "2 Other", the offer rate shall read 5.8%.
286	84.05	The heading shall be replaced by the following: " Steam or other vapour power units, whether or not incorporating boilers: "
385	92.11	Insert the following below the heading: " 1 Gramophones and record-players "

Japan' Tariff Offers

Table of Concordance

between the old and new Tariff Line No's

new No.	old No.	new No.	old No.
251901	ex 281802	27100104BB11	ex 27100104BB1
ex 251902	251901	27100104BB12	ex 27100104BB1
ex 251902	251902	27100104CA1	ex 27100104CA
253201	25320101	27100104CA2	ex 27100104CA
25320201	252501	27100104CB11	ex 27100104CB1
25320202	252502	27100104CB12	ex 27100104CB1
ex 253203	2509	ex 281301	ex 281102
ex 253203	2529	ex 281301	281301
ex 253203	25320102	28130201	281101
ex 253203	253202	28130202	2807
270401	ex 2704	ex 28100203	ex 281102
270402	ex 2704	ex 28130203	ex 281302
270403	2705	ex 28130203	ex 281302
27100104AA1	ex 27100104AA	281802	ex 281802
27100104AA2	ex 27100104AA	282804	2826
27100104AB21	ex 27100104AB2	282805	282804
27100104AB22	ex 27100104AB2	28280601	28280501
27100104BA1	ex 27100104BA	28280602	28280502
27100104BA2	ex 27100104BA	ex 28280603	ex 28280503

new No.	old No.	new No.	old No.
ex 28280603	ex 28280503	ex 2921	2920
ex 28280603	ex 28280503	ex 2921	292101
ex 28280603	ex 28280503	ex 2921	292102
28300101	283001	ex 2934	2932
28300102A	28300201	ex 2934	2934
28300102B	28300202	320101	3201
28300103	283003	320102	320201
28300104	283004	320103	320202
28300201	283301	330102	3303
28300202	ex 283302	ex 330103	330102
283003	ex 2834	ex 330103	3302
283101	2831	33060502	3305
283102	ex 283302	33060503A	33060502A
28320101	283201	33060503B	33060502B
28320102	283202	33060503C	33060502C
283202	ex 283302	33060503DA	33060502DA
283203	ex 2834	33060503DB	33060502DB
284801	2841	ex 350701	294001
284802	284801	ex 350701	294002
284803	284802	ex 350701	294003
285801	2853	ex 350701	ex 38191007
285802	2858	350702	294004
ex 2921	2917	ex 3604	3603
ex 2921	2918	ex 3604	3604

new No.	old No.	new No.	old No.
ex 3608	3607	ex 381102	38110202
ex 3608	3608	ex 381102	38110203
37070101A	ex 370601	381910	3804
37070101B	ex 37070102	38191101	38191001
37070102AA	ex 37060201	38191102	38191002
37070102AB	ex 37060202	38191103	38191003
37070102BA	37070101	38191104	38191004
37070102BB	ex 37070102	38191105	38191005
37070201A	ex 370601	38191106	38191006
37070201B	37070201	38191107	ex 38191007
37070202A	ex 370601	39070201	67050202A
37070202B	37070202	39070202	ex 67050202B
37070203AA	ex 37060201	390703	9813
37070203AB	ex 37060202	39070401	39070201
37070203B	37070203	39070402AA	39070202AA
37070204A	ex 37060202	39070402AB	39070202AB
37070204B	37070204	39070402B	39070202B
380302	380201	410201	ex 4107
380303	380202	41020201A	41020101
380304	380302	41020201B	41020102
380901	3809	41020201C	41020103
380902	3810	41020201D	41020104
38110101	ex 38191007	41020201E	41020105
38110102	381101	41020202	410202
ex 381102	38110201	410301	ex 4107

new No.	old No.	new No.	old No.
41030201	410301	ex 442803	441102
41030202	410302	442804	4406
410401	ex 4107	44280501	442801
41040201	410401	ex 44280502	ex 442802
41040202	410402	ex 44280502	ex 442802
410501	ex 4107	460201	460101
41050201A	41050101	46020201	46020101
41050201B	41050102	46020202	46020102
41050202	410502	ex 46020301	46010201
41050203	410503	ex 46020301	46020201
ex 440901	4410	46020302A	46010202
ex 440901	440901	46020302BA	46020202A
440902	441102	46020302BB	46020202B
44090301	44090201	460301	ex 67050202B
44090302	44090202	46030201	460301
44090303	44090203	46030202	460302
4411	4809	480101	4802
442201	4408	48010201A	48010101
44220201	442201	48010201B	48010102
44220202	442202	48010202A	48010201
44280101	ex 670501	48010202B	48010202
44280102A	67050201	48010203	480103
44280102B	ex 67050202B	48010204	480104
442802	441101	48010205A	48010501

new No.	old No.	new No.	old No.
48010205B	48010502	50090202	501002
48070101	480601	51010101	ex 5004
48070102	480602	51010102A	51010101
48070201	480701	51010102B	51010102
48070202	480702	51010201	ex 5004
48070203	480703	51010202	510102
48070204	480704	51040101	ex 500901
48070205	480705	51040102AA	51040101A
48070206	480706	51040102AB	51040101B
48070207	480707	51040102AC	51040101C
48070208A	48070801	51040102AD	51040101D
48070208B	48070802	51040102AE	51040101E
48070209	480709	51040102BA	51040102A
481601	4817	51040102BB	51040102B
481602	481601	51040102CA	51040103A
481603	481602	51040102CB	51040103B
5004	ex 5004	51040201	ex 500902
500501	5005	51040202	510402
500502	5006	531101	ex 500902
500701	5007	53110201	531101
500702	5008	53110202	531102
50090101	ex 500901	ex 5312	5313
50090102	500902	ex 5312	5312
50090201	501001	56070101	ex 500901

new No.	old No.	new No.	old No.
56070102A	56070101	ex 68040301	680501
56070102BA	56070102A	ex 68040301	68040301
56070102BB	56070102B	ex 68040302	680502
56070102CA	56070103A	ex 68040302	68040302
56070102CB	56070103B	ex 700101	ex 7002
56070201	ex 500902	ex 700101	700101
56070202	560702	ex 700302	ex 7002
570701	5705	ex 700302	700302
570702	5707	ex 7327	7327
570703	5708	ex 7327	7328
571101	5709	733801	7339
571102	5711	733802	7338
571103	5712	74010202BA11	74010202BA1
ex 591201	5909	74010202BA12	ex 74010202BA2
ex 591201	591201	74010202BA13	ex 74010202BA2
ex 61110201	610801	74010202BA2	74010202BA3
ex 61110201	61110201	74010202BB11	74010202BB1
ex 61110202	610802	74010202BB12	ex 74010202BB2
ex 61110202	ex 61110202	74010202BB13	ex 74010202BB2
ex 61110202	ex 61110202	74010202BB2	74010202BB3
670101	9604	74010202BC11	74010202BC1
670102	6701	74010202BC12	ex 74010202BC2
670303	ex 6704	74010202BC13	ex 74010202BC2
6704	ex 6704	74010202BC2	74010202BC3

new No.	old No.	new No.	old No.
74010301	ex 740103	75010202A	ex 75010202A
74010302	ex 740103	75010202B	ex 75010202B
74010303A	75010302	75010302	ex 75010302
74010303B	ex 740103	75020102	ex 75020102
74030103BA	75020102	75020202	ex 75020202
74030103BB	74030103B	75030102	ex 75030102
74030203BA	75020202	75030202	ex 75030202
74030203BB	74030203B	750402	ex 750402
74040302A	75030202	750602	ex 750602
74040302B	74040302	76010101A	ex 76010101
74070302A	750402	76010101B	ex 76010101
74070302B	74070302	ex 7616	7613
741101	7412	ex 7616	7614
74110201	741101	ex 7616	7616
74110202	741102	770201	7702
74150101	741401	770202	7703
74150102	741402		(78010101AA
741502	7415	78010101AA	(78010101AB
741901	7409		(ex 78010101AC
74190201A	741301	78010101AB	ex 78010101AC
74190201B	741901	78010101AC	ex 78010101AC
74190202A	74190201		(78010101BA2
74190202B	741302	78010101BA2	(78010101BB
74190202C	74190202		(ex 78010101BC

new No.	old No.	new No.	old No.
78010101BB	ex 78010101BC	820902	8210
78010101BC	ex 78010101BC	ex 830601	830601
790601	7905	ex 830601	831201
790602	7906	ex 830602	830602
ex 81040201A	75010202A	ex 830602	831202
ex 81040201A	75010302	83090101	831001
ex 81040201A	75030102	83090102	830901
81040201B	81040201	ex 830902	831002
81040203EA1	75010202B	ex 830902	830902
81040203EA2	ex 81040203E	ex 840502	ex 840502
81040203EB	ex 81040203E	ex 840502	8404
81040203EC1	75030102	ex 840502	ex 840502
81040203EC2	ex 81040203E	84520201	84530102B
81040301	ex 810403	84520202AA	84520201A
81040302AA	75020102	84520202AB	84520201B
81040302AB	75020202	84520202B	84520202
81040302AC	75030202	84520202CA	84520203A
81040302AD	75030102	84520202CB	84520203B
81040302AE	750402	84520202CC	84520203C
81040302AF	750602	84520202DA	84520204A
81040302B	ex 810403	84520202DB	84520204B
81040303	ex 810403	84520202E	84520205
82090101	820901	852002	ex 852002
82090102	820902	852204	ex 852204

new No.	old No.	new No.	old No.
ex 8603	8601	ex 95050203	9504
ex 8603	8603	ex 95050203	950502
ex 8711	8711	ex 950802	9506
ex 8711	ex 8713	ex 950802	9507
871201	ex 8713	ex 950802	950802
871202	8712	960101	9601
8713	ex 8713	96010201	960201
900703	852002	96010202A	96020201
900704	900703	96010202B	96020202
ex 9210	ex 9210	96010202C	96020203
ex 9210	ex 9210	960103	9603
ex 9210	9209		
ex 9210	ex 9210		
ex 921102	ex 921102		
ex 921102	ex 852204		
ex 921102	ex 921102		
950501	ex 670501		
95050201A	950101		
95050201B	950301		
95050201C	950501		
95050202A	950201		
95050202B	950202		
ex 95050203	950102		
ex 95050203	950302		

Table of Concordance

between the old and new Tariff Line No's

old No.	new No.	old No.	new No.
2509	ex 253203	27100104CA	(27100104CA1
251901	ex 251902		(27100104CA2
251902	ex 251902	27100104CB1	(27100104CB11
252501	25320201		(27100104CB12
252502	25320202	2807	28130202
2529	ex 253203	281101	28130201
25320101	253201	281102	(ex 281301
25320102	ex 253203		(ex 28130203
253202	ex 253203	281301	ex 281301
ex 2704	270401	ex 281302	ex 28130203
ex 2704	270402	ex 281302	ex 28130203
2705	270403	ex 281802	251901
27100104AA	(27100104AA1	ex 281802	281802
	(27100104AA2	2826	282804
27100104AB2	(27100104AB21	282804	282805
	(27100104AB22	28280501	28280601
27100104BA	(27100104BA1	28280502	28280602
	(27100104BA2	ex 28280503	ex 28280603
27100104BB1	(27100104BB11	ex 28280503	ex 28280603
	(27100104BB12	ex 28280503	ex 28280603

old No.	new No.	old No.	new No.
ex 28280503	ex 28280603	2932	ex 2934
283001	28300101	2934	ex 2934
28300201	28300102A	294001	ex 350701
28300202	28300102B	294002	ex 350701
283003	28300103	294003	ex 350701
283004	28300104	294004	350702
2831	283101	3201	320101
283201	28320101	320201	320102
283202	28320102	320202	320103
283301	28300201	330102	ex 330103
	(28300202	3302	ex 330103
283302	(283102	3303	330102
	(283202	3305	33060502
	(283003	33060502A	33060503A
2834	(		
	(283203	33060502B	33060503B
2841	284801	33060502C	33060503C
284801	284802	33060502DA	33060503DA
284802	284803	33060502DB	33060503DB
2853	285801	3603	ex 3604
2858	285802	3604	ex 3604
2917	ex 2921	3607	ex 3608
2918	ex 2921	3608	ex 3608
2920	ex 2921		(37070101A
			(
292101	ex 2921	370601	(37070201A
			(
292102	ex 2921		(37070202A

old No.	new No.	old No.	new No.
37060201	(37070102AA (37070203AA	38191003	38191103
		38191004	38191104
37060202	(37070102AB (37070203AB (37070204A	38191005	38191105
		38191006	38191106
			(ex 350701
37070101	37070102BA	38191007	(38110101 (38191107
37070102	(37070101B (37070102BB		
		39070201	39070401
37070201	37070201B	39070202AA	39070402AA
37070202	37070202B	39070202AB	39070402AB
37070203	37070203B	39070202B	39070402B
37070204	37070204B	41020101	41020201A
380201	380302	41020102	41020201B
380202	380303	41020103	41020201C
380302	380304	41020104	41020201D
3804	381910	41020105	41020201E
3809	380901	410202	41020202
3810	380902	410301	41030201
381101	38110102	410302	41030202
38110201	ex 381102	410401	41040201
38110202	ex 381102	410402	41040202
38110203	ex 381102	41050101	41050201A
38191001	38191101	41050102	41050201B
38191002	38191102	410502	41050202

old No.	new No.	old No.	new No.
410503	41050203	46020102	46020202
4107	(410201 (410301 (410401 (410501	46020201	ex 46020301
		46020202A	46020302BA
		46020202B	46020302BB
4406	442804	460301	46030201
4408	442201	460302	46030202
440901	ex 440901	48010101	48010201A
44090201	44090301	48010102	48010201B
44090202	44090302	48010201	48010202A
44090203	44090303	48010202	48010202B
4410	ex 440901	480103	48010203
441101	442802	480104	48010204
ex 441102	440902	48010501	48010205A
ex 441102	442803	48010502	48010205B
442201	44220201	4802	480101
442202	44220202	480601	48070101
442801	44280501	480602	48070102
ex 442802	ex 44280502	480701	48070201
ex 442802	ex 44280502	480702	48070202
460101	460201	480703	48070203
46010201	ex 46020301	480704	48070204
46010202	46020302A	480705	48070205
46020101	46020201	480706	48070206
		480707	48070207

old No.	new No.	old No.	new No.
48070801	48070208A	501002	50090202
48070802	48070208B	51010101	51010102A
480709	48070209	51010102	51010102B
4809	4411	510102	51010202
481601	481602	51040101A	51040102AA
481602	481603	51040101B	51040102AB
4817	481601	51040101C	51040102AC
	(5004	51040101D	51040102AD
5004	(51010101	51040101E	51040102AE
	(51010201	51040102A	51040102BA
5005	500501	51040102B	51040102BB
5006	500502	51040103A	51040102CA
5007	500701	51040103B	51040102CB
5008	500702	510402	51040202
	(50090101	531101	53110201
500901	(51040101	531102	53110202
	(56070101	5312	ex 5312
	(ex 50090102	5313	ex 5312
ex 500902	(531101	56070101	56070102A
	(ex 50090102	56070102A	56070102BA
ex 500902	(51040201	56070102B	56070102BB
	(56070201	56070103A	56070102CA
ex 500902	ex 50090102	56070103B	56070102CB
501001	50090201	560702	56070202

old No.	new No.	old No.	new No.
5705	570701	680501	ex 68040301
5707	570702	680502	ex 68040302
5708	570703	700101	ex 700101
5709	571101	ex 7002	ex 700101
5711	571102	ex 7002	ex 700302
5712	571103	700302	ex 700302
5909	ex 591201	7327	ex 7327
591201	ex 591201	7328	ex 7327
610801	ex 61110201	7338	733802
610802	ex 61110202	7339	733801
61110201	ex 61110201	74010202BA1	74010202BA11
61110202	ex 61110202	ex 74010202BA2	74010202BA12
6701	670102	ex 74010202BA2	74010202BA13
ex 6704	670303	74010202BA3	74010202BA2
ex 6704	6704	74010202BB1	74010202BB11
670501	(44280101 (950501	ex 74010202BB2	74010202BB12
		ex 74010202BB2	74010202BB13
67050201	44280102A	74010202BB3	74010202BB2
67050202A	39070201	74010202BC1	74010202BC11
67050202B	(39070202 (44280102B (460301	ex 74010202BC2	74010202BC12
		ex 74010202BC2	74010202BC13
		74010202BC3	74010202BC2
68040301	ex 68040301	ex 740103	74010301
68040302	ex 68040302	ex 740103	74010302

old No.	new No.	old No.	new No.
ex 740103	74010303B		(74030103BA
			(
74030103B	74030103BB	75020102	(75020102
			(
74030203B	74030203BB		(81040302AA
74040302	74040302B		(74030203BA
			(
74070302	74070302B	75020202	(75020202
			(
7409	741901		(81040302AB
741101	74110201		(ex 75030102
			(
741102	74110202	75030102	(ex 81040201A
			(
7412	741101		(81040203EC1
			(
741301	74190201A		(81040302AD
741302	74190202B		(74040302A
			(
741401	74150101	75030202	(75030202
			(
741402	74150102		(81040302AC
7415	741502		(74070302A
			(
741901	74190201B	750402	(750402
			(
74190201	74190202A		(81040302AE
74190202	74190202C		(750602
		750602	(
	(75010202A		(81040302AF
75010202A	(		
	(ex 81040201A	ex 76010101	76010101A
	(75010202B	ex 76010101	76010101B
75010202B	(		
	(81040203EA1	7613	ex 7616
	(74010303A	7614	ex 7616
	(		
75010302	(75010302	7616	ex 7616
	(		
	(ex 81040201A	7702	770201

old No.	new No.	old No.	new No.
7703	770202	830901	83090102
78010101AA	ex 78010101AA	830902	ex 830902
78010101AB	ex 78010101AA	831001	83090101
78010101AC	(ex 78010101AA (78010101AB (78010101AC	831002	ex 830902
		831201	ex 830601
		831202	ex 830602
78010101BA2	ex 78010101BA2	8404	ex 840502
78010101BB	ex 78010101BA2	840502	ex 840502
78010101BC	(ex 78010101BA2 (78010101BB (78010101BC	84520201A	84520202AA
		84520201B	84520202AB
		84520202	84520202B
7905	790601	84520203A	84520202CA
7906	790602	84520203B	84520202CB
81040201	81040201B	84520203C	84520202CC
ex 81040203E	81040203EA2	84520204A	84520202DA
ex 81040203E	81040203EB	84520204B	84520202DB
ex 81040203E	81040203EC2	84520205	84520202E
ex 810403	81040301	ex 84530102B	84520201
ex 810403	81040302B	ex 84530102B	84530102B
ex 810403	81040303	ex 852002	852002
820901	82090101	ex 852002	900703
820902	82090102	852204	(852204 (
8210	820902		(ex 921102
830601	ex 830601	8601	ex 8603
830602	ex 830602	8603	ex 8603
		8711	ex 8711

old No.	new No.	old No.	new No.
8712	871202	96020203	96010202C
ex 8713	ex 8711	9603	960103
ex 8713	871201	9604	670101
ex 8713	8713	9813	390703
900703	900704		
9209	ex 9210		
9210	ex 9210		
921102	ex 921102		
950101	95050201A		
950102	ex 95050203		
950201	95050202A		
950202	95050202B		
950301	95050201B		
950302	ex 95050203		
9504	ex 95050203		
950501	95050201C		
950502	ex 95050203		
9506	ex 950802		
9507	ex 950802		
950802	ex 950802		
9601	960101		
960201	96010201		
96020201	96010202A		
96020202	96010202B		

No.	Description	Base Rate	Offer	Tariff Line No.
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:			
	1 Common salt and pure sodium chloride	Free		250101
	Put up in packings for retail sale			
	Other			
	2 Other	Free		250102
25.02	Unroasted iron pyrites	Free	Free	2502
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	10 %	5.8 %	2503
25.04	Natural graphite:			
	1 Of a kind of which 75% or more by weight can pass through the sieve of 105 microns in mesh stipulated by a Cabinet Order	12 %	5.3 %	250401
	2 Other:			
	- More than 49 yen 50 sen/kg in value for customs duty: Natural graphite, crystalline	Free	Free	250402
	Natural graphite, amorphous			

No.	Description	Base Rate	Offer	Tariff Line No.
(25.04 -2)	Other:	Free	Free	250402
	Natural graphite, crystalline			
	Natural graphite, amorphous			
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling with in heading No. 26. 01:			
	1 Quartz sand and silica sand	Free	Free	250501
	2 Other	Free	Free	250502
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	Free	Free	2506
25.07	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths:			
	1 Acid clay	Free	Free	250701
	2 Other	Free	Free	250702
	Kaolin			
	Aluminous shale			
	Clay, n.e.s.			
	Kyanite, andalusite and sillimanite			
	Mullite, chamotte and dinas earths			
25.08	Chalk	2.5 %	2.1 %	2508
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	Free	Free	2510
	Unground:			
	Phosphate rock			
	Other			
	Ground:			
	Phosphate rock			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
25.11	Natural barium sulphate (barytes); natural barium carbonate(witherite), whether or not calcined, other than barium oxide:			
	1 Barium sulphate (barytes):			
	(1) Powdered:			
	A Containing 96% or more by weight of insoluble substances in hydrochloric acid calculated on the dry weight	10 %	5.8 %	25110101A
	B Other	5 %	3.7 %	25110101B
	(2) Other	Free	Free	25110102
	2 Barium carbonate (witherite)	Free	Free	251102
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less:			
	1 Siliceous fossil meals	Free	Free	251201
	2 Other	Free	Free	251202
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:			
	1 Emery and natural corundum:			
	Emery sands and corundum sands, including powders thereof:			
	Less than 330 yen/kg in value for customs duty	5 %	3.7 %	25130101A
	Not less than 330 yen/kg in value for customs duty	Free	Free	25130101B
	Other	7.5 %	4.2 %	25130102
	2 Garnet:			
	(1) Not more than 100 yen/kg in value for customs duty	5 yen/kg	2.3 yen/kg	25130201
	(2) Other	7.5 %	Free	25130202
	3 Other	Free	Free	251303
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	Free	Free	2514

No.	Description	Base Rate	Offer	Tariff Line No.
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing:			
	1 Marble	Free	Free	251501
	2 Other	Free	Free	251502
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	Free	Free	2516
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	Free	Free	2517
	Flint			
	Other			
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	Free	Free	2518
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure:			
	1 Magnesium oxide other than calcined natural magnesium carbonate	7.5 %	4.9 %	251901
	Magnesia clinker			
	Other			
	2 Other	Free	Free	251902
	Magnesia clinker			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:			
	1 Gypsum and anhydrite	5 %	Free	252001
	2 Calcined gypsum	5 %	Free	252002
	3 Plasters	5 %	3.7 %	252003
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	Free	Free	2521
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	Free	Free	2522
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker.	5 %	3.2 %	2523
	Portland cement			
	Other			
25.24	Asbestos:			
	Not more than 33 yen/kg in value for customs duty	2.5 %	2.1 %	252401
	Other	Free	Free	252402

No.	Description	Base Rate	Offer	Tariff Line No.
25.26	Mica, including splittings; mica waste:			
	1 Blocks and splittings	Free	Free	252601
	Blocks			
	Splittings			
	2 Other	Free	Free	252602
	Waste			
	Other			
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	Free	Free	2527
	Natural steatite (soapstone)			
	Talc			
25.28	Natural cryolite and natural chiolite	Free	Free	2528
	Natural cryolite			
	Natural chiolite			
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight:			
	Borates and concentrates thereof	Free	Free	253001
	Boric acid	3.75 %	3 %	253002
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar:			
	1 Fluorspar	Free	Free	253101

No.	Description	Base Rate	Offer	Tariff Line No.
(25.31)	2 Other	Free	Free	253102
25.32	Mineral substances not elsewhere specified or included:			
	1 Natural sodium carbonate	12.5%	6.6 %	253201
	2 Meerschaum, amber and jet:			
	(1) Meerschaum waste and amber waste	Free	Free	25320201
	(2) Other	5 %	3.7 %	25320202
	3 Other	Free	Free	253203
	Earth colours and natural micaceous iron oxide			
	Natural arsenic sulphides			
	Strontianite and other mineral substances			
	Broken pottery			
26.01	Metallic ores and concentrates and roasted iron pyrites:			
	1 Iron ore and concentrates	Free	Free	260101
	Roasted iron pyrites (pyrites cinders), whether or not agglomerated			
	Other:			
	Not agglomerated			
	Agglomerated (sinters, pellets, briquettes, etc.)			
	2 Copper ore and concentrates	Free	Free	260102
	3 Bauxite and concentrates	Free	Free	260103
	4 Manganese ore and concentrates:			
	*(1) For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	Free		26010401
	Containing more than 39 % of manganese calculated on the dry weight:			
	Ores and concentrates of manganese			

No.	Description	Base Rate	Offer	Tariff Line No.
(26.01-4)	Other			
	Other:			
	Ores of manganese dioxide			
	Other			
	*(2) Other :			
	*(i) Containing more than 39% of manganese calculated on the dry weight	Free		26010402A
	Ores and concentrates of manganese dioxide			
	Other			
	*(ii) Other	Free		26010402B
	Ores of manganese dioxide			
	Other			
	5 Tungsten ore and concentrates:			
	*(1) For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	Free		26010501
	*(2) Other	Free		26010502

No.	Description	Base Rate	Offer	Tariff Line No.
(26.01)	6 Molybdenum ore and concentrates :			
	For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	Free	Free	26010601
	In the Schedule of GATT concession, the following note is added for this item: Provided that the quantity (quota) stipulated by a Cabinet Order shall not be less than the quantity equivalent to 2,000 metric tons of pure molybdenum			
	Other	7.5 %	4.9 %	26010602
	Molybdenum concentrates, roasted			
	Ores and concentrates of molybdenum, unroasted			
	7 Antimony ore and concentrates	Free	Free	260107
	8 Other :			
	Nickel ore and concentrates	Free	Free	26010801
	Concentrate of aluminium ore	Free	Free	26010802
	Lead ore and concentrates	Free	Free	26010803
	Zinc ore and concentrates	Free	Free	26010804
	Tin ore and concentrates	Free	Free	26010805
	Ferruginous manganese ore and concentrates	Free	Free	26010806
	Manganiferous iron ore and concentrates	Free	Free	26010807
	Chromium ore and concentrates	Free	Free	26010808

No.	Description	Base Rate	Offer	Tariff Line No.
(26.01 -8)	Niobium ore and concentrates	Free	Free	26010809
	Tantalum ore and concentrates	Free	Free	26010810
	Titanium ore and concentrates	Free	Free	26010811
	Vanadium ore and concentrates	Free	Free	26010812
	Zirconium ore and concentrates, including zircon sand	Free	Free	26010813
	Ores and concentrates of uranium and thorium	Free	Free	26010814
	Ores and concentrates of non-ferrous base metals, n.e.s.	Free	Free	26010815
	Silver ore and concentrates	Free	Free	26010816
	Ores and concentrates of platinum group metals	Free	Free	26010817
	Gold ore and concentrates	Free	Free	26010818
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel.	Free	Free	2602
	Titanium slag			
	Other			
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds:			
	1 Fit for the extraction of zinc	Free	Free	260301
	2 Other :			
	Fit for the extraction of gold or of silver	Free	Free	26030201
	Other	Free	Free	26030202
26.04	Other slag and ash, including kelp:			
	1 Bone ash	Free	Free	260401
	2 Other	Free	Free	260402

No.	Description	Base Rate	Offer	Tariff Line No.
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:			
	1 Coal:			
	Anthracite coal	Free		27010101
	Bituminous coal, containing not more than 8% of ash calculated on the dry weight	Free	Free	27010102
	Coaking coal, heavy			
	Other			
	Other:	Free		27010103
	Coaking coal, heavy			
	Coaking coal, n.e.s			
	Other			
	2 Other	10 %	5.8 %	270102
27.02	Lignite, whether or not agglomerated	Free		2702
	Not agglomerated, whether or not pulverised			
	Agglomerated			
27.03	Peat (including peat litter), whether or not agglomerated	Free	Free	2703
	Not agglomerated, whether or not compressed into bales			
	Agglomerated			
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon			
	Coke and semi-coke of coal	5 %		270401
	Coke and semi-coke of lignite or of peat	5 %		270402
	Retort carbon	2.5 %	2 %	270403
27.05 bis	Coal gas, water gas, producer gas and similar gases.	2.5 %	1.9 %	2705-BIS

No.	Description	Base Rate	Offer	Tariff Line No.
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	Free	Free	2706
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter:			
	1 Naphthalene	5 %	3.7 %	270701
	2 Other:			
	(1) Of a specific gravity not more than 0.83 at 15°C	5 %	3.7 %	27070201
	(2) Other:			
	A Containing more than 80 % by weight of phenol in dehydrated state	10 %	2 %	27070202A
	B Containing more than 50% but not more than 80% by weight of phenol in dehydrated state	7.5 %	2 %	27070202B
	C Other	2.5 %	2 %	27070202C
	Benzene			
	Toluene			
	Xylene			
	Other			
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:			
	1 Pitch	Free	Free	270801
	2 Pitch coke	2.5 %	2 %	270802

No.	Description	Base Rate	Offer	Tariff Line No.
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	530 yen/kl		2709
	*(1) Having a specific gravity of not less than 0.8757 at 15°C and stipulated in a Cabinet Order as being necessary for ensuring the constant supply of petroleum oils:			
	If Imported before the date on which petroleum tax becomes leviable by application of the Petroleum Tax Law:			
	Of a specific gravity not more than 0.9037 at 15°C			
	Of a specific gravity more than 0.9037 at 15°C			
	Other:			
	Of a specific gravity not more than 0.9037 at 15°C			
	Of a specific gravity more than 0.9037 at 15°C			
	*(2) Other:			
	If Imported before the date on which petroleum tax becomes leviable by application of the Petroleum Tax Law:			
	Low sulphur crude oil containing not more than 1% by weight of sulphur, used as raw materials in oil refining:			
	Of a specific gravity not more than 0.9037 at 15°C			
	Of a specific gravity more than 0.9037 at 15°C			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.09)	Other:			
	Of a specific gravity not more than 0.9037 at 15°C			
	Of a specific gravity more than 0.9037 at 15°C			
	Other:			
	Low sulphur crude oil containing not more than 1% by weight of sulphur, used as raw materials in oil refining:			
	Of a specific gravity not more than 0.9037 at 15°C			
	Of a specific gravity more than 0.9037 at 15°C			
	Other:			
	Of a specific gravity not more than 0.9037 at 15°C			
	Of a specific gravity more than 0.9037 at 15°C			
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10)	I Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:			
	(1) Petroleum spirits:			
	A Mixed alkylenes with a very low degree of polymerisation:			
	Tripropylene	5 %	Free	27100101AA
	Other	5 %	3.2 %	27100101AB
	B Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2°C, when determined by the testing method for distillation stipulated by a Cabinet Order, excluding those specified in A above	20 %	6.2 %	27100101B
	C Other:			
	(a) Of aviation use, including products not containing antiknock preparations			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10-(1)-C-(a)	Of a specific gravity not more than 0.8017 at 15°C	3070 yen/kl		27100101CA1
	Used as fuel for internal combustion piston engines			
	Other			
	Of a specific gravity more than 0.8017 at 15°C	3770 yen/kl		27100101CA2
	Used as fuel for internal combustion piston engines			
	Other			
(d)	Other:			
	(i) Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order	2150 yen/kl		27100101CB1
	(ii) Intended for use in the manufacture of ammonia	2150 yen/kl		27100101CB2
	(iii) Intended for use in the manufacture of gas by the ordinary gas enterprises specified in Paragraph 2 of Article 2 of the Gas Utility Law	2150 yen/kl		27100101CB3
	(iv) Intended for use as fuels under the conditions stipulated by a Cabinet Order	2150 yen/kl		27100101CB4
	Other	2150 yen/kl		27100101CB5
	Used as fuels for motor vehicles			
	Other			
	(2) Kerosenes:			
	A Mixed alkylenes with a very low degree of polymerisation	5 %	3.2 %	27100102A

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10 -1-(2))	B Other	2020 yen/kl		27100102B
	Used as fuels for jet engines			
	Normal olefines			
	Other			
	(3) Gas oils	1890 yen/kl		27100103
	(4) Heavy fuel oils and raw oils:			
	A Of a specific gravity not more than 0.9037 at 15°C:			
	°[1] Intended for use as raw materials in oil refining (see foot-note)			
	If imported before the date on which petroleum tax becomes leviable by application of the Petroleum Tax Law:	820 yen/kl		27100104AA1
	Heavy fuel oils			
	Raw oils			
	Other:	820 yen/kl		27100104AA2
	Heavy fuel oils			
	Raw oils			
	°[2] Other:			
	°(i) Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15°C and a flash point not exceeding 130°C, at the time of arrival in Japan or having such properties when mixed with other petroleum oils by the method stipulated in a Cabinet Order and for the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10-1-(4)-A)	of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	820 yen/kl		27100104AB1
	Heavy fuel oils			
	Raw oils			
	*(ii) For the quantity (quota) stipulated on heavy fuel oils and raw oils (excluding those intended for use as raw materials in oil refining and those intended for use in agriculture, forestry and fishery) by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota"):			
	If imported before the date on which petroleum tax becomes leviable by application of the Petroleum Tax Law:	820 yen/kl		27100104AB21
	Heavy fuel oils			
	Raw oils			
	Other:	820 yen/kl		27100104AB22
	Heavy fuel oils			
	Raw oils			
	*(iii) Other	820 yen/kl		27100104AB3
	Heavy fuel oils			
	Raw oils			
	B Of a specific gravity more than 0.9037, but not more than 0.9273 at 15°C:			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10-1 (4) B)	*(1) Intended for use as raw materials in oil refining			
	If imported before the date on which petroleum tax becomes leviable by application of the Petroleum Tax Law:	630 yen/kg		27100104BA1
	Heavy fuel oils			
	Raw oils			
	Other:	630 yen/kl		27100104BA2
	Heavy fuel oils			
	Raw oils			
	*(2) Other:			
	*(i) For "the Pooled Quota"			
	If imported before the date on which petroleum tax becomes leviable by application of the Petroleum Tax Law:	630 yen/kl		27100104BB11
	Heavy fuel oils			
	Raw oils			
	Other:	630 yen/kl		27100104BB12
	Heavy fuel oils			
	Raw oils			
	*(ii) Other	630 yen/kl		27100104BB2
	Heavy fuel oils			
	Raw oils			
	C Of a specific gravity more than 0.9273 at 15°C:			
	*(1) Intended for use as raw materials in oil refining			
	If imported before the date on which petroleum tax becomes leviable by application of the Petroleum Tax Law:	570 yen/kl		27100104CA1
	Heavy fuel oils			
	Raw oils			
	Other:	570 yen/kl		27100104CA2
	Heavy fuel oils			
	Raw oils			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10-1 -(4)-C)	*(2) Other:			
	*(i) For "the Pooled Quota"			
	If imported before the date on which petroleum tax becomes leviable by application of the Petroleum Tax Law:	570 yen/kl		27100104CB11
	Heavy fuel oils			
	Raw oils			
	Other:	570 yen/kl		27100104CB12
	Heavy fuel oils			
	Raw oils			
	*(ii) Other	570 yen/kl		27100104CB2
	Heavy fuel oils			
	Raw oils			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10 -1)	(5) Lubricating oils, including liquid paraffin:			
	A Of a specific gravity not more than 0.8494 at 15°C	10 %	5.8 %	27100105A
	Liquid paraffin			
	Other			
	B Other:			
	Liquid paraffin	11.25 %	6 %	27100105BA
	Cutting oils and insulating oils	11.25 %	6 %	27100105BB
	Other:			
	Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating	10 %	5.8 %	27100105BC1
	Aviation lubricating oil	15 %	6 %	27100105BC2
	Other	15 %	12 %	27100105BC3
	(6) Other	20 %	6 %	27100106

No.	Description	Base Rate	Offer	Tariff Line No.
(27.10)	2 Preparations of petroleum oils or of oils obtained from bituminous minerals, excluding the products specified in 1 above:			
	(1) Greases	7.5 %	4.9 %	27100201
	(2) Other:			
	A Of a specific gravity not more than 0.8494 at 15°C	10 %	5.8 %	27100202A
	B Other :	7.5 %	4.9 %	27100202B
	Cutting oil and insulating oil			
	Lubricating preparations, in liquid			
	Other			
27.11	Petroleum gases and other gaseous hydrocarbons :			
	*(1) Liquefied methane gas	20 %	7.2 %	271101
	*(2) Liquefied petroleum gases :			
	*(i) Intended for use in manufacturing ammonia, methyl alcohol, 2-ethylhexyl alcohol or ethylenic hydrocarbons	1100 yen/MT	930 yen/MT	27110201
	*(ii) Other	1100 yen/MT	930 yen/MT	27110202
	Propane gas and butane gas			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(27.11)	Other liquefied gaseous hydrocarbons	20 %	6.2 %	271103
	In the gaseous state	20 %	6.2 %	271104
27.12	Petroleum jelly:			
	Vaseline	5 %	3.7 %	271201
	Other	9 %	4 %	271202
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:			
	1 Paraffin wax, micro-crystalline wax, slack wax and similar mineral waxes:			
	(1) Of a melting point not exceeding 45°C	5 %	3.2 %	27130101
	(2) Other	7.5 %	4 %	27130102
	Paraffin wax			
	Other			
	2 Ceresin wax	7.5 %	4 %	271302
	3 Other	5 %	3.2 %	271303
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:			
	1 Petroleum bitumen	Free	Free	271401
	2 Petroleum coke :			
	*(1) Containing not less than 3% of volatile matter calculated on the dry weight (raw petroleum coke)	2.5 %	Free	27140201
	*(2) Other	2.5 %	2 %	27140202
	3 Extracts of a pour point not exceeding 35°C, derived from the treatment of lubricating oils with solvents	10 %	4.8 %	271403
	4 Other	Free	Free	271404

No.	Description	Base Rate	Offer	Tariff Line No.
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Free	Free	2715
	Gilsonite			
	Other			
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):			
	1 Bituminous enamel	5 %	3.2 %	271601
	2 Other	2.5 %	1.9 %	271602

No.	Description	Base Rate	Offer	Tariff Line No.
28.01	Halogens (fluorine, chlorine, bromine and iodine):			
	1 Fluorine and chlorine			
	Chlorine	5 %	3.7 %	280101
	Fluorine	5 %	3.2 %	280101
	2 Bromine and iodine	5 %	3.7 %	280102
28.02	Sulphur, sublimed or precipitated; colloidal sulphur	5 %	3.7 %	2802
28.03	Carbon (including carbon black)	10 %	5.8 %	2803
	Carbon black			
	Other			
28.04	Hydrogen, rare gases and other non-metals:			
	1 Rare gases:			
	(1) Helium	5 %	Free	28040101
	(2) Other	5 %	3.2 %	28040102
	2 Silicon:			
	(1) Of single crystal	15 %	7.2 %	28040201
	(2) Other	7.5 %	4.9 %	28040202
	3 Selenium and tellurium	10 %	5.8 %	280403
	Selenium			
	Tellurium			
	4 Other :			
	Oxygen	7.5 %	4.2 %	28040401
	Nitrogen	7.5 %	4.2 %	28040402
	Hydrogen	7.5 %	4.2 %	28040403
	Phosphorus	7.5 %	3 %	28040404
	Boron and arsenic	7.5 %	4.9 %	28040405

No.	Description	Base Rate	Offer	Tariff Line No.
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury:			
	1 Sodium	10 %	5.8 %	280501
	2 Rare earth metals, yttrium, scandium and intermixtures or interalloys thereof	7.5 %	4.9 %	280502
	3 Mercury	20 %	8.2 %	280503
	Mercury, in flask of iron or steel			
	Other			
	4 Other	5 %	3.7 %	280504
	Lithium			
	Other			
28.06	Hydrochloric acid and chlorosulphuric acid:			
	1 Hydrochloric acid	5 %	3.2 %	280601
	2 Chlorosulphuric acid	5 %	3.7 %	280602
28.08	Sulphuric acid; oleum	5 %	3.2 %	2808
28.09	Nitric acid; sulphonitric acids	5 %	3.2 %	2809
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	7.5 %	4.9 %	2810
28.12	Boric oxide and boric acid:			
	Boric oxide	5 %	3.7 %	281201
	Boric acid	3.75 %	3 %	281202

No.	Description	Base Rate	Offer	Tariff Line No.
2813	Other inorganic acids and oxygen compounds of non-metals (excluding water):			
	1 Inorganic acids	7.5 %	4.9 %	281301
	Acids of arsenic			
	Other			
	2 Oxygen compounds of non-metals:			
	(1) Arsenic trioxide	10 %	5.8 %	28130201
	(2) Sulphur dioxide	5 %	3.2 %	28130202
	(3) Other	7.5 %	4.9 %	28130203
	Arsenic pentoxide			
	Silicon dioxide			
	Other			
28.14	Halides, oxyhalides and other halogen compounds of non-metals	7.5 %	4.9 %	2814
28.15	Sulphides of non-metals; phosphorus trisulphide:			
	1 Carbon disulphide	5 %	3.7 %	281501
	2 Other	7.5 %	4.9 %	281502
28.16	Ammonia, anhydrous or in aqueous solution	5 %	3.7 %	2816
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:			
	1 Caustic soda and caustic potash			
	Caustic soda	10 %	8 %	281701
	Solid			
	In aqueous solution			
	Caustic potash	10 %	5.8 %	281701
	2 Sodium peroxide	10 %	4.8 %	281702
	3 Potassium peroxide	7.5 %	4.2 %	281703
28.18	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:			
	1 Barium hydroxide	10 %	5.8 %	281801
	2 Other	7.5 %	4.9 %	281802

No.	Description	Base Rate	Offer	Tariff Line No.
28.19	Zinc oxide and zinc peroxide:			
	1 Zinc oxide	12 %	6.5 %	281901
	2 Zinc peroxide	5 %	3.7 %	281902
28.20	Aluminium oxide and hydroxide; artificial corundum:			
	1 Aluminium oxide:			
	(i) Intended for use in manufacturing aluminium	7.5 %	Free	28200101

No.	Description	Base Rate	Offer	Tariff Line No.
(28.20 -1)	(2) Other	10 %	Free	28200102
	2 Aluminium hydroxide	7.5 %	4.9 %	282002
	3 Artificial corundum	7.5 %	4.9 %	282003
	Sized grains			
	Not sized grains			
28.21	Chromium oxides and hydroxides	7.5 %	4.9 %	2821
28.22	Manganese oxides	7.5 %	4.9 %	2822
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3			
	Iron oxides	7.5 %	4.9 %	2823
	Iron hydroxides	7.5 %	4.9 %	2823
	Earth colours	7.5 %	4.2 %	2823
28.24	Cobalt oxides and hydroxides; commercial cobalt oxides	Free	Free	2824
	Cobalt oxides and commercial cobalt oxides			
	Cobalt hydroxides			
28.25	Titanium oxides	7.5 %	6 %	2825
	Of rutile type			
	Other			
28.27	Lead oxides; red lead and orange lead:			
	1 Lead monoxide, red lead and orange lead	14 %	7 %	282701
	2 Other	5 %	3.7 %	282702
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:			
	1 Germanium dioxide	2.5 %	1.9 %	282801
	2 Vanadium pentoxide	Free	Free	282802
	3 Molybdenum trioxide	5 %	3.7 %	282803
	4 Stannous oxide and stannic oxide	7.5 %	4.9 %	282804
	5 Lithium hydroxide	12.5 %	Free	282805

No.	Description	Base Rate	Offer	Tariff Line No.
(28.28)	6 Other			
	Antimony trioxide, less than 199 yen/kg in value for customs duty;	52 yen/kg	18 yen/kg	28280601
	*(1) Antimony trioxide, not less than 199 yen/kg in value for customs duty, mercury oxide, cuprous oxide and nickel oxide	15 %	7.2 %	28280602
	*(2) Other			
	Hydrazine and its inorganic salts	10 %	4.8 %	28280603
	Hydroxylamine and its inorganic salts	10 %	5.8 %	28280603
	Beryllium oxide	10 %	Free	28280603
	Other	10 %	5.8 %	28280603
28.29	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:			
	1 Artificial cryolite and chiolite	Free	Free	282901
	2 Potassium fluorotantalate	2.5 %	Free	282902
	3 Other:			
	*(1) Sodium fluorosilicate for use in the manufacture of artificial cryolite	7.5 %	4.2 %	28290301
	*(2) Other	7.5 %	4.9 %	28290302
28.30	Chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides:			
	1 Chlorides, oxychlorides and hydroxychlorides:			
	(1) Ammonium chloride	Free	Free	28300101
	(2) Zinc chloride, barium chloride and mercury chloride			

No.	Description	Base Rate	Offer	Tariff Line No.
(28.30 -1)	Zinc chloride and barium chloride	10 %	5.8 %	28300102A
	Mercury chloride	15 %	7.2 %	28300102B
	(3) Lithium chloride	12.5 %	6.6 %	28300103
	(4) Other	7.5 %	4.9 %	28300104
	2 Bromides and oxybromides:			
	(1) Potassium bromide and lithium bromide	12.5 %	6.6 %	28300201
	(2) Other	10 %	5.8 %	28300202
	3 Iodides and oxyiodides	7.5 %	4.9 %	283003
28.31	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:			
	1 Hypochlorites and chlorites; commercial calcium hypochlorite	7.5 %	4.9 %	283101
	2 Hypobromites	10 %	5.8 %	283102
28.32	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:			
	1 Chlorates and perchlorates:			
	(1) Potassium chlorate and potassium perchlorate	10 %	4.8 %	28320101
	(2) Other	7.5 %	4.9 %	28320102
	2 Bromates and perbromates	10 %	5.8 %	283202
	3 Iodates and periodates	7.5 %	4.9 %	283203
28.35	Sulphides; polysulphides:			
	1 Antimony trisulphide	Free	Free	283501
	2 Other :			
	Mercury sulphide	10 %	5.8 %	28350201
	Other	5 %	3.7 %	28350202
28.36	Dithionites, including those stabilised with organic substances; sulphoxylates :			
	Dithionites	12 %	6.5 %	283601
	Sulphoxylates	7.5 %	4.9 %	283602
28.37	Sulphites and thiosulphates	20 %	8.2 %	2837
	Sulphites			
	Thiosulphates			

No.	Description	Base Rate	Offer	Tariff Line No.
28.38	Sulphates (including alums) and persulphates:			
	1 Potassium sulphate:			
	Containing less than 53.5 % by weight of K_2O and 0.03% or more by weight of chlorine, calculated on the dry weight	Free	Free	28380101
	Other	5 %	3.7 %	28380102
	2 Barium sulphate	10 %	5.8 %	283802
	3 Nickel sulphate	10 %	5.8 %	283803
	4 Copper sulphate and zinc sulphate	10 %	5.8 %	283804
	5 Other :			
	*(1) Calcium sulphate	7.5 %	Free	28380501
	*(2) Other	7.5 %	4.9 %	28380502
	Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate			
	Other			
28.39	Nitrites and nitrates:			
	1 Potassium nitrate and barium nitrate	10 %	5.8 %	283901
	2 Sodium nitrate:			
	(1) Obtained from natural products through refining process, but not chemically refined	Free	Free	28390201
	(2) Other	7.5 %	Free	28390202
	3 Other	7.5 %	4.9 %	283903
28.40	Phosphites, hypophosphites and phosphates:			
	1 Sodium tripolyphosphate	14 %	7 %	284001
	2 Other	10 %	5.8 %	284002
	Sodium phosphates			
	Calcium phosphates			

No.	Description	Base Rate	Offer	Tariff Line No.
(28.40 -2)	Other			
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:			
	1 Soda ash:			
	(1) Containing 0.2% or more by weight of fluorine evaluated as NaF calculated on the dry weight	4 yen 50 sen/kg	1.4 yen/kg	284201
	(2) Other	3 yen 50 sen/kg	1.8 yen/kg	284201
	2 Sodium hydrogen carbonate	10 %	4.8 %.	284202
	3 Lithium carbonate	12.5 %	Free	284203
	4 Potassium carbonate and barium carbonate	10 %	5.8 %	284204
	5 Basic lead carbonate	14 %	7 %	284205
	6 Potassium hydrogen carbonate:			
	(1) Crude, containing 0.1% or more by weight of iron evaluated as Fe_2O_3 calculated on the dry weight	Free	Free	28420601
	(2) Other	7.5 %	4.2 %	28420602
	7 Other	7.5 %	4.9 %	284207
28.43	Cyanides and complex cyanides:			
	1 Sodium cyanide and potassium cyanide:			
	Sodium cyanide	12 %	6.5 %	28430101
	Potassium cyanide	7.5 %	4.9 %	28430102
	2 Other	7.5 %	4.9 %	284302

No.	Description	Base Rate	Offer	Tariff Line No.
28.44	Fulminates, cyanates and thiocyanates	7.5 %	4.9 %	2844
28.45	Silicates; commercial sodium and potassium silicates	7.5 %	4.9 %	2845
28.46	Borates and perborates:			
	1 Sodium borate	Free	Free	284601
	2 Other	5 %	Free	284602
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates):			
	1 Potassium permanganate	10 %	5.8 %	284701
	2 Other			
	Chromates and dichromates	7.5 %	6 %	284702
	Other	7.5 %	4.9 %	284702
28.48	Other salts and peroxysalts of inorganic acids, but not including arides:			
	1 Arsenites and arsenates	10 %	5.8 %	284801
	2 Ammonium nickel sulphate	10 %	4.8 %	284802
	3 Other	7.5 %	4.9 %	284803

No.	Description	Base Rate	Offer	Tariff Line No.
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	5 %	3.7 %	2849
	Colloidal precious metals and amalgams of precious metals			
	Other			
28.50	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds:			
	Radio-active chemical elements, and inorganic or organic compounds and mixtures thereof; alloys, dispersions and cermets, containing any of these elements or compounds:			
	Fissile materials	Free		28500101
	Other	Free	Free	28500102
	Radio-active isotopes	Free	Free	285002
	Fissile isotopes			
	Other			
	Inorganic or organic compounds of radio-active isotopes and mixtures thereof; alloys, dispersions and cermets, containing any of these isotopes or compounds:			
	Fissile materials	Free		28500301
	Other	Free	Free	28500302

No.	Description	Base Rate	Offer	Tariff Line No.
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50:			
	1 Heavy hydrogen water	5 %	3.7 %	285101
	2 Other	Free	Free	285102
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:			
	1 Compounds, inorganic or organic, of thorium or of uranium depleted in U 235	Free		285201
	2 Cerium fluoride and cerium oxide:			
	Cerium fluoride	10 %	5.8 %	28520201
	Cerium oxide	15 %	7.2 %	28520202
	3 Crude rare earth metal chlorides, of a kind used as a basis for the manufacture of chemical compound of rare earth metals	Free	Free	285203
	4 Other :			
	Yttrium oxide	7.5 %	4.9 %	28520401
	Lanthanum nitrate	7.5 %	Free	28520402
	Lanthanum oxide	10 %	5.8 %	28520403
	Other	7.5 %	4.9 %	28520404
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	7.5 %	4.2 %	2854
28.55	Phosphides, whether or not chemically defined:			
	1 Iron phosphide	5 %	3.7 %	285501
	2 Other	7.5 %	4.9 %	285502

No.	Description	Base Rate	Offer	Tariff Line No.
28.56	Carbides, whether or not chemically defined:			
	1 Silicon carbide, boron carbide, niobium carbide and tantalum carbide	7.5 %	4.9 %	285601
	Silicon carbide:			
	Sized grains			
	Not sized grains			
	Boron carbide, niobium carbide and tantalum carbide			
	2 Other	5 %	3.7 %	285602
	Calcium carbide (carbide)			
	Other			
28.57	Hydrides, nitrides and azides, silicides and borides, whether or not chemically defined:			
	1 Lithium hydride	7.5 %	4.9 %	285701
	2 Other	7.5 %	4.9 %	285702
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals:			
	1 Liquid air and compressed air	Free	Free	285801
	2 Other	7.5 %	4.9 %	285802

No.	Description	Base Rate	Offer	Tariff Line No.
29.01	Hydrocarbons:			
	1 Saturated acyclic hydrocarbons	10 %	5.8 %	290101
	2 Unsaturated acyclic hydrocarbons:			
	(1) Butadiene	10 %	5.8 %	29010201
	(2) Other	10 %	5.8 %	29010202
	Ethylene			
	Propylene			
	Butylenes and methylbutadienes			
	Other			
	3 Aromatic hydrocarbons:			
	(1) Benzene	5 %	3.7 %	29010301
	(2) Toluene	5 %	3.7 %	29010302
	(3) Xylene	2.5 %	2 %	29010303
	o-Xylene			
	m-Xylene			
	p-Xylene			
	Mixed xylene			
	(4) Ethylbenzene	2.5 %	2 %	29010304
	(5) Styrene	10 %	8 %	29010305
	(6) Naphthalene	2.5 %	2 %	29010306
	(7) Anthracene	2.5 %	2 %	29010307
	(8) Methylnaphthalene:			
	β-Methylnaphthalene	2.5 %	2 %	29010308A
	Other	10 %	2 %	29010308B

No.	Description	Base Rate	Offer	Tariff Line No.
(29.01 -3)	(9) Other	10 %	4.8 %	29010309
	4 Other:			
	(1) Cyclohexane	7.5 %	4.9 %	29010401
	(2) Cycloterpenes	10 %	5.8 %	29010402
	(3) Other			
	5-Ethylidene-2-norbornene	10 %	5.8 %	29010403A
	Other	10 %	5.8 %	29010403B
29.02	Halogenated derivatives of hydrocarbons:			
	1 Chloroform	10 %	5.8 %	290201
	2 Dichlorodiphenyltrichloroethane (DDT) and benzene hexachloride (BHC)	10 %	4.8 %	290202
	3 Octachlorotetrahydromethanoindan (chlordan); heptachlorotetrahydromethanoindene (heptachlor); hexachlorohexahydro-endo, exo-dimethanonaphthalene (aldrin)	10 %	5.8 %	290203
	4 Other	10 %	5.8 %	290204
	Vinyl chloride(chloroethylens)			
	Trichloroethylene			
	Tetrachloroethylene			
	Chlorofluoroethane			
	Ethylene dichloride			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:			
	1 Xylene musk and cymene musk	12.5 %	6.6 %	290301
	2 Other	10 %	5.8 %	290302
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Saturated monohydric alcohols and their derivatives:			
	(1) Methyl alcohol	7.5 %	4.9 %	29040101
	(2) Propyl alcohol	10 %	5.8 %	29040102
	(3) Butyl alcohol	15 %	10.5 %	29040103
	(4) 2-Ethylhexyl alcohol	20 yen/kg	14 yen/kg	29040104
	(5) Other:			
	Octyl alcohols	10 %	5.8 %	29040105
	Other alcohols	10 %	7 %	29040105
	Derivatives of alcohols	10 %	5.8 %	29040105
	2 Unsatured monohydric alcohols and their derivatives:			
	(1) Citronellol, rhodinol, geraniol, nerol and linalool	12.5 %	6.6 %	29040201
	(2) Other	10 %	5.8 %	29040202
	Alcohols			
	Derivatives of alcohols			

No.	Description	Base Rate	Offer	Tariff Line No.
(29.04)	3 Polyhydric alcohols and their derivatives:			
	(1) Ethylene glycol	15 %	12 %	29040301
	(2) Propylene glycol	15 %	10.5 %	29040302
	(3) Hydroxycitronellol	12.5 %	6.6 %	29040303
	(4) Sorbitol	20 %	AG	29040304
	(5) Other	10 %	5.8 %	29040305
	Alcohols			
	Derivatives of alcohols			
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Aromatic alcohols and their derivatives:			
	(1) Benzyl alcohol and phenylethyl alcohol	12.5 %	6.6 %	29050101
	(2) Cinnamyl alcohol	10 %	5.8 %	29050102
	(3) Other	10 %	5.8 %	29050103
	Alcohols			
	Derivatives of alcohols			
	2 Other:			
	(1) Terpineol, menthol and borneol:			
	Terpineol	12.5 %	6.6 %	29050201A
	Menthol	25 %	AG	29050201B
	Borneol	12.5 %	6.6 %	29050201C
	(2) 17 α-Ethynylandrostenediol	5 %	3.7 %	29050202
	(3) Other	10 %	5.8 %	29050203

No.	Description	Base Rate	Offer	Tariff Line No.
29.06	Phenols and phenol-alcohols:			
	1 Mononuclear monophenols:			
	(1) Phenol	10 %	5.8 %	29060101
	(2) Cresol and xylenol	2.5 %	2 %	29060102
	Cresol			
	Xylenol			
	(3) Other	10 %	5.8 %	29060103
	2 Polynuclear monophenols:			
	(1) Naphthol	10 %	5.8 %	29060201
	(2) Other	10 %	5.8 %	29060202
	3 Polyphenols :			
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29060301
	Other	10 %	5.8 %	29060302
	4 Other :			
	Salts of phenol	10 %	4.8 %	290604
	Salts of cresols	10 %	4.8 %	290604
	Other	10 %	5.8 %	290604

No.	Description	Base Rate	Offer	Tariff Line No.
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:			
	1 Chlorophenol	10 %	5.8 %	290701
	2 Other	10 %	5.8 %	290702
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Diethylene glycol and triethylene glycol	15 %	7.2 %	290801
	2 Anisole, anethole, diphenyl ether, eugenol, isoeugenol and ambrette musk	12.5 %	6.6 %	290802
	Anisole, anethole, diphenyl ether, eugenol and isoeugenol			
	Ambrette musk			
	3 Other:			
	Ethylene glycol monoalkyl ethers	10 %	7 %	290803
	Other	10 %	5.8 %	290803

No.	Description	Base Rate	Offer	Tariff Line No.
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Ethylene oxide	10 %	4.8 %	290901
	2 Other :			
	Propylene oxide	10 %	7 %	290902
	Hexachloroepoxyoctahydro-endo,exo-dimethanonaphthalene (dieldrin)	10 %	5.8 %	290902
	Other	10 %	7 %	290902
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated,sulphonated, nitrated or nitrosated derivatives:			
	1 Phenylacetaldehyde dimethyl acetal	12.5 %	6.6 %	291001
	2 Other	10 %	5.8 %	291002

No.	Description	Base Rate	Offer	Tariff Line No.
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde:			
	1 Formalin	7.5 %	4.9 %	291101
	2 Citral, phenylacetaldehyde, cinnamaldehyde, α-amylcinnamaldehyde, cyclamen aldehyde, hydroxycitronellal, heliotropin, vanillin and ethylvanillin	12.5 %	6.6 %	291102
	Citral, phenylacetaldehyde, hydroxycitronellal and heliotropin			
	Cinnamaldehyde and cyclamen aldehyde			
	α-Amylcinnamaldehyde			
	Vanillin and ethylvanillin			
	3 Other	10 %	5.8 %	291103
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	10 %	5.8 %	2912
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			

No.	Description	Base Rate	Offer	Tariff Line No.
(29. 13)	1 Ketone-function compounds:			
	(1) Acetone	10 %	5.8 %	29130101
	(2) Methyl ethyl ketone	10 %	5.8 %	29130102
	(3) Methyl isobutyl ketone	10 %	5.8 %	29130103
	(4) Ionone, methylionone, jasmone, alkyl acetyl indan musks, alkyl acetyl tetrahydronaphthalene musks and ketone musk	12.5 %	6.6 %	29130104
	Ionone and methylionone			
	Jasmone			
	Alkyl acetyl indan musks and alkyl acetyl tetrahydronaphthalene musks			
	Ketone musk			
	(5) $\Delta^{1,4}$-Androstadiene-3, 17-dione; 16-dehydropregnenolone; Δ^{4}-pregnene-17 α, 21-diol-3, 20-dione; estrone methyl ether	5 %	3.7 %	29130105
	(6) Other :			
	Camphor, of a melting point not less than 175°C	20 %	8.2 %	29130106A
	Other camphor	20 %	Free	29130106B
	Phenylacetone	20 %	8.2 %	29130106C
	Other	10 %	5.8 %	29130106D
	2 Other:			
	(1) Anthraquinone	10 %	5.8 %	29130201
	(2) Other	10 %	5.8 %	29130202

No.	Description	Base Rate	Offer	Tariff Line No.
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Acetic acid	5 %	3.7 %	291401
	2 Stearic acid and oleic acid	7.5 %	4.9 %	291402
	Stearic acid			
	Oleic acid			
	3 Amyl acetate, linalyl acetate, benzyl acetate and terpinyl acetate	12.5 %	6.6 %	291403
	Amyl acetate and linalyl acetate			
	Benzyl acetate and terpinyl acetate			
	4 Ethyl propionate, amyl propionate, ethyl butyrate, amyl butyrate, ethyl valerate and amyl valerate	12.5 %	6.6 %	291404
	5 Methyl benzoate and allyl cyclohexylpropionate	12.5 %	6.6 %	291405
	6 16-Dehydropregnenolone acetate; $\Delta^{1,4,6}$-16 α-methyl-17 α-hydroxy-21-acetoxypregnatriene-3, 20-dione; 17 α-hydroxy-21-acetoxypregnane-3, 11, 20-trione; 4-bromo-17 α-hydroxy-21-acetoxypregnane-3, 11, 20-trione	5 %	3.7 %	291406

No.	Description	Base Rate	Offer	Tariff Line No.
(29.14)	7 Other:			
	Salts of acetic acid	10 %	5.8 %	29140701
	Ethylene glycol mono-alkylethers acetate	10 %	5.8 %	29140702
	Other esters of acetic acid	10 %	7 %	29140703
	Methacrylic acid, its salts and esters	10 %	5.8 %	29140704
	Linolic acid, linolenic acid, palmitic acid, myristic acid, lauric acid and caprinic acid	10 %	5.8 %	29140705
	Derivatives of stearic acid, oleic acid, linolic acid, linolenic acid, palmitic acid, myristic acid, lauric acid and of caprinic acid	10 %	5.8 %	29140706
	Benzoic acid	10 %	5.8 %	29140707
	Phenylacetic acid and its salts	20 %	8.2 %	29140708
	Other	10 %	8 %	29140709
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Oxalic acid	7.5 %	4.9 %	291501
	2 Adipic acid	10 %	5.8 %	291502
	3 Phthalic acid, phthalic anhydride and isophthalic acid	7.5 %	4.9 %	291503
	Phthalic anhydride			
	Phthalic acid and isophthalic acid			
	4 Terephthalic acid	10 %	8 %	291504
	5 Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(29.15 -5)	Maleic anhydride	10 %	5.8 %	291505
	Dioctyl orthophthalates	10 %	5.8 %	291505
	Dimethyl terephthalate	10 %	8 %	291505
	Other esters of terephthalic acid	10 %	5.8 %	291505
	Other	10 %	5.8 %	291505
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	1 Carboxylic acids with alcohol function and their derivatives:			
	(1) Lactic acid	12.5 %	6.6 %	29160101
	(2) Tartaric acid	10 %	5.8 %	29160102
	(3) Citric acid	30 %	24 %	29160103
	(4) Calcium citrate	15 %	12 %	29160104
	(5) Cholic acid	7.5 %	Free	29160105
	(6) Other	10 %	5.8 %	29160106
	2 Carboxylic acids with phenol function and their derivatives:			
	(1) Salicylic acid	10 %	5.8 %	29160201
	(2) Acetylsalicylic acid	10 %	5.8 %	29160202
	(3) Other	10 %	5.8 %	29160203
	3 Other:			
	(1) Dehydrocholic acid	Free	Free	29160301
	(2) Other	10 %	5.8 %	29160302

No.	Description	Base Rate	Offer	Tariff Line No.
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10 %	5.8 %	2919
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	Sulphuric esters and their derivatives	10 %	5.8 %	2921
	Nitrous and nitric esters, and their derivatives	10 %	5.8 %	2921
	Carbonic esters and their derivatives	10 %	5.8 %	2921
	Other:			
	Parathion	10 %	4.8 %	2921
	Other	10 %	5.8 %	2921

No.	Description	Base Rate	Offer	Tariff Line No.
29.22	Amine-function compounds:			
	1 Hexamethylenediamine	10 %	5.8 %	292201
	2 Aniline	20 %	8.2 %	292202
	3 o-Toluidine	10 %	5.8 %	292203
	4 N-Phenyl-β-naphthylamine; N, N′-diphenyl-p-phenylenediamine; N, N′-di-β-naphthyl-p-phenylenediamine; N-phenyl-N′-cyclohexyl-p-phenylenediamine	12.5 %	6.6 %	292204
	5 Other:			
	Used as naphthol developer	10 %	5.8 %	29220501
	Phenylaminopropane and its salts	20 %	8.2 %	29220502
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29220503
	Other	10 %	5.8 %	29220504
29.23	Single or complex oxygen-function amino-compounds:			
	1 Amino alcohols	10 %	5.8 %	292301
	2 Amino acids	10 %	5.8 %	292302
	3 Sodium glutamate	25 %	AG	292303
	4 Other:			
	Narcotics	20 %	8.2 %	29230401
	Other	10 %	5.8 %	29230402

No.	Description	Base Rate	Offer	Tariff Line No.
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins:			
	1 Choline	10 %	5.8 %	292401
	2 Lecithins	10 %	AG	292402
	3 Other	10 %	5.8 %	292403
29.25	Carboxyamide-function compounds; amide-function compounds of carbonic acid:			
	1 Dulcin	10 %	4.8 %	292501
	2 Dimethyl formamide	10 %	5.8 %	292502
	3 Diethylaminoaceto-2, 6-xylidide	7.5 %	4.9 %	292503
	4 1, 3-Dimethyl-2, 6-dioxo-4-amino-5-formylaminopyrimidine	10 %	Free	292504
	5 Other:			
	N-Methyl-1-naphthylcarbamate	10 %	5.8 %	29250501
	Used as naphthol grounder	10 %	5.8 %	29250502
	Narcotics	20 %	8.2 %	29250503
	Other	10 %	5.8 %	29250504
29.26	Carboxyimide-function compounds (including ortho-benzoicsulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylene-trinitramine):			
	1 o-Benzoicsulphimide (saccharin) and its salts	10 %	5.8 %	292601

No.	Description	Base Rate	Offer	Tariff Line No.
(29.26)	2 Diphenylguanidine and aldol-α-naphthylamine	12.5 %	6.6 %	292602
	Diphenylguanidine			
	Aldol-α-naphthylamine			
	3 Hexamethylenetetramine	10 %	5.8 %	292603
	4 Chlorhexidine and its salts	5 %	3.7 %	292604
	5 Other:			
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29260501
	Other	10 %	5.8 %	29260502
29.27	Nitrile-function compounds:			
	1 Acrylonitrile	10 %	8 %	292701
	2 Acetonitrile	10 %	5.8 %	292702
	3 Other :			
	Narcotics and phenylacetacetonitrile	20 %	8.2 %	29270301
	Other	10 %	5.8 %	29270302
29.28	Diazo-, azo- and azoxy-compounds	10 %	5.8 %	2928
	Used as naphthol developer			
	Other			
29.29	Organic derivatives of hydrazine or of hydroxylamine	10 %	5.8 %	2929
29.30	Compounds with other nitrogen-functions	10 %	5.8 %	2930

No.	Description	Base Rate	Offer	Tariff Line No.
29.31	Organo-sulphur compounds:			
	1 Dimethyl sulphoxide	10 %	5.8 %	293101
	2 Methionine	10 %	5.8 %	293102
	3 Zinc diethyldithiocarbamate, zinc ethylphenyldithiocarbamate, tetramethylthiuram monosulphide and tetramethylthiuram disulphide	12.5 %	6.6 %	293103
	4 Other			
	*(1) Salts of ethylxanthogenic acid, isopropylxanthogenic acid and of amylxanthogenic acid	10 %	Free	29310401
	*(2) Other :			
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29310402A
	Other	10 %	5.8 %	29310402B
29.33	Organo-mercury compounds	15 %	5.7 %	2933
29.34	Other organo-inorganic compounds			
	Organo-arsenic compounds	10 %	4.8 %	2934
	Other	10 %	5.8 %	2934
29.35	Heterocyclic compounds; nucleic acids:			

No.	Description	Base Rate	Offer	Tariff Line No.
(29.35)	1 Furfural	10 %	4.8 %	293501
	2 Pyridine and picoline	2.5 %	2 %	293502
	Pyridine			
	Picoline			
	3 Methylvinylpyridine	10 %	5.8 %	293503
	4 2-Aminopyrimidine	10 %	5.8 %	293504
	5 Hydralazine hydrochloride	7.5 %	4.9 %	293505
	6 2-Mercaptobenzothiazole and its zinc salt; di-2-benzothiazolyl disulphide; N-cyclohexyl-2-benzothiazolesulphenamide; N-oxydiethylene-2-benzothiazolesulphenamide; 2-mercaptoimidazoline; 2-mercaptobenzimidazole; 6-ethoxy-2, 2, 4-trimethyl-1,2-dihydroquinoline	12.5 %	6.6 %	293506
	2-Mercaptobenzothiazole and its zinc salt, di-2-benzothiazolyl disulphide, N-cyclohexyl-2-benzothiazolesulphenamide, N-oxydiethylene-2-benzothiazolesulphenamide and 2-mercaptoimidazoline			
	2-Mercaptobenzimidazole and 6-ethoxy-2,2,4-trimethyl-1,2-dihydroquinoline			
	7 Diosgenin and hecogenin	5 %	3.7 %	293507
	8 Nonalactone, undecalactone, exaltolide, ambrettolide and coumarin	12.5 %	6.6 %	293508
	Nonalactone, undecalactone, exaltolide and ambrettolide			
	Coumarine			

No.	Description	Base Rate	Offer	Tariff Line No.
(29.35)	9 Santonin	20 %	8.2 %	293509
	10 Dextro-l-(p-methoxybenzyl)-2-methyloctahydroisoquinoline tartrate; dextro-3-hydroxy-N-methylmorphinan; dextro-3-methoxy-N-methylmorphinan hydrobromide; 3, 4-dimethyl-5-aminoisoxazole	7.5 %	4.9 %	293510
	Dextro-l-(p-methoxybenzyl)-2-methyloctahydroisoquinoline tartrate, dextro-3-hydroxy-N-methylmorphinan and dextro-3-methoxy-N-methylmorphinan hydrobromide			
	3, 4-Dimethyl-5-aminoisoxazole			
	11 Other :			
	*(1) 1, 4-Diazabicyclo(2, 2, 2) octane (triethylenediamine)	10 %	4 %	29351101
	*(2) Other :			
	ε-Caprolactam	10 %	7 %	29351102A
	Other lactams	10 %	5.8 %	29351102B
	For rubber accelerators or rubber antioxidants	12.5 %	5.8 %	29351102C
	Narcotics	20 %	8.2 %	29351102D
	Other	10 %	5.8 %	29351102E
29. 36	Sulphonamides	10 %	5.8 %	2936
29. 37	Sultones and sultams	10 %	5.8 %	2937

No.	Description	Base Rate	Offer	Tariff Line No.
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:			
	1 Provitamins and their derivatives	10 %	5.8 %	293801
	2 Vitamin A and its derivatives	15 %	7.2 %	293802
	3 Vitamin B group and its derivatives:			
	(1) Vitamin B_1 and its derivatives	7.5 %	4.9 %	29380301
	(2) Other	7.5 %	4.9 %	29380302
	Vitamin B_2 and its derivatives			
	Vitamin B_{12} and its derivatives			
	Other			
	4 Vitamin C and its derivatives	7.5 %	4.9 %	293804
	5 Vitamin D and its derivatives	7.5 %	4.9 %	293805
	6 Other	7.5 %	4.9 %	293806
	Vitamin E and its derivatives			
	Other			
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:			
	1 Insulin	12.5 %	6.6 %	293901
	2 Dehydroepiandrosterone and pregnenolone	5 %	3.7 %	293902
	Dehydroepiandrosterone			
	Pregnenolone			
	3 Other	10 %	5.8 %	293903

No.	Description	Base Rate	Offer	Tariff Line No.
(29.39 -3)	Pituitary (anterior) and similar hormones Cortisone acetate Other adrenal cortical hormones Pituitary (posterior) hormones Testosterone Other sex hormones Other			
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	10 %	5.8 %	2941
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives: 1 Opium alkaloids and their derivatives: (1) Morphine hydrochloride, morphine sulphate and codeine phosphate	Free	Free	29420101

No.	Description	Base Rate	Offer	Tariff Line No.
(29.42 -1)	(2) Other	10 %	5.8 %	29420102
	2 Cinchona alkaloids and their derivatives:			
	(1) Quinine hydrochloride, quinine sulphate, quinine ethylcarbonate, quinidine sulphate, cinchonine hydrochloride and cinchonine sulphate	Free	Free	29420201
	(2) Other	5 %	Free	29420202
	3 Other:			
	(1) Caffeine:			
	A Containing not more than 94% by weight of anhydrous caffeine, calculated on the dry anhydrous product	20 %	8.2 %	29420301A
	B Other :			
	*(1) Containing more than 94% but less than 98.5 % by weight of anhydrous caffeine, calculated on the dry anhydrous product	20 %	8.2 %	29420301BA
	*(2) Other	20 %	8.2 %	29420301BB
	(2) Nicotine sulphate	17 %	7.7 %	29420302
	(3) Ecgonine, cocaine, cocaine hydrochloride and cocaine sulphate	Free	Free	29420303
	(4) Ergotamine tartrate	Free	Free	29420304
	(5) Laevo-alkaloids of belladonna leaves	7.5 %	4.9 %	29420305
	(6) Theophylline calcium	10 %	5.8 %	29420306
	(7) Theobromine	10 %	5.8 %	29420307
	(8) Other :			
	Alkaloids of coca leaves; phenylmethylaminopropane; 1-phenyl-2-methylaminopropanol-1; 1-phenyl-1-chloro-2-methylaminopropane; 1-phenyl-2-dimethylaminopropanol-1; 1-phenyl-1-chloro-2-dimethylaminopropane; 1-phenyl-2-dimethylaminopropane; salts of all the foregoing	20 %	8.2 %	29420308A
	Other	10 %	5.8 %	29420308B

No.	Description	Base Rate	Offer	Tariff Line No.
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:			
	1 Malt sugar	25 %	AG	294301
	2 Sorbose	20 %	AG	294302
	3 Other :			
	Sugar ethers and sugar esters, and their salts	10 %	AG	29430301
	Other	20 %	AG	29430302
29.44	Antibiotics:			
	1 Penicillins and streptomycin	10 %	5.8 %	294401
	Penicillins			
	Streptomycin			
	2 Other :			
	Dihydrostreptomycin	10 %	5.8 %	29440201
	Tetracycline, chlortetracycline and oxytetracycline	10 %	5.8 %	29440202
	Cycloserine	10 %	5.8 %	29440203
	Viomycin	7.5 %	4.9 %	29440204
	Erythromycin	8.5 %	5.3 %	29440205
	Other streptomycins	8.5 %	5.3 %	29440206
	Other tetracyclines	8.5 %	5.3 %	29440207
	Other	8.5 %	5.3 %	29440208
29.45	Other organic compounds	10 %	5.8 %	2945

No.	Description	Base Rate	Offer	Tariff Line No.
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:			
	1 *Fel ursi* and toad-cake	Free	Free	300101
	2 Liver extract	5 %	3.7 %	300102
	3 Other	5 %	3.7 %	300103
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:			
	1 Microbial vaccines	Free		300201
	In liquid form			
	Other			
	2 Other:			
	Antisera	Free		30020201
	Other	Free	Free	30020202
30.03	Medicaments (including veterinary medicaments):			
	1 Preparations with a basis of antibiotics and preparations with a basis of hormones:			
	(1) Of penicillins or of streptomycin	15 %	7.2 %	30030101
	Of penicillins			
	Of streptomycin			

No.	Description	Base Rate	Offer	Tariff Line No.
(30.03 -1)	(2) Preparations with a basis of insulin	15 %	7.2 %	30030102
	(3) Other :			
	Of viomycin	7.5 %	4.9 %	30030103A
	Of chloramphenicol (chloromycetin)	8.5 %	5.3 %	30030103B
	Of erythromycin	8.5 %	5.3 %	30030103C
	Of dihydrostreptomycin, of cycloserine, of tetracycline, of chlortetracycline or of oxytetracycline	15 %	7.2 %	30030103D
	Of other antibiotics	8.5 %	5.3 %	30030103E
	Of hormones	10 %	5.8 %	30030103F
	2 Preparations with a basis of vitamins	7.5 %	4.9 %	300302
	3 Other:			
	(1) Put up in forms or in packings of a kind sold by retail:			
	A Preparations with a basis of heat-treated human plasma protein and preparations with a basis of heat-treated human serum albumin	12.5 %	6.6 %	30030301A
	B Other :			
	Containing alkaloids or derivatives thereof:			
	Of narcotics, or of awakening-amines	25 %	10 %	30030301BA1
	Other	12.5 %	6.6 %	30030301BA2
	Other:			
	Aspirin preparations	12.5 %	6.6 %	30030301BB1
	Anti-histaminic preparations	12.5 %	6.6 %	30030301BB2
	Remedy for gastroenteropathy	12.5 %	6.6 %	30030301BB3
	Ginseng root	12.5 %	6.6 %	30030301BB4
	Of narcotics, of cannabis or of awakening-amines	25 %	10 %	30030301BB5

No.	Description	Base Rate	Offer	Tariff Line No.
(30.03 -3-(1) -B)	Other	12.5 %	6.6 %	30030301BB6
	(2) Other:			
	Containing alkaloids or derivatives thereof:			
	Of narcotics or awakening-amines	20 %	8.2 %	30030302AA
	Other	10 %	5.8 %	30030302AB
	Other:			
	Of narcotics, of cannabis or of awakening-amines	20 %	8.2 %	30030302BA
	Other	10 %	5.8 %	30030302BB
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	10 %	5.8 %	3004
	Plasters.			
	Other			
30.05	Other pharmaceutical goods	10 %	5.8 %	3005
	Catgut, similar surgical suture materials; laminaria and laminaria tents			
	Absorbable surgical haemostatics			
	Opacifying preparations for X-ray examinations and diagnostic reagents; blood-grouping reagents			
	Dental cements and other dental fillings			
	First-aid boxes and kits			

No.	Description	Base Rate	Offer	Tariff Line No.
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	Free	Free	3101
31.02	Mineral or chemical fertilisers, nitrogenous:			
	1 Ammonium sulphate	Free	Free	310201
	2 Sodium nitrate:			
	(1) Natural and refined therefrom	Free	Free	31020201
	Natural			
	Refined			
	(2) Other	7.5 %	Free	31020202
	3 Calcium cyanamide	10 %	Free	310203
	4 Other	Free	Free	310204
	Ammonium nitrate			
	Ammonium sulphonitrate			
	Calcium nitrate and calcium nitrate-magnesium nitrate			
	Urea			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
31.03	Mineral or chemical fertilisers, phosphatic :			
	Basic slag (Thomas slag)	Free	Free	310301
	Superphosphates (single, double or triple):			
	Double or triple superphosphates, containing not less than 30% of phoshoric acid evaluated as P_2O_5 on the dry weight	10 %	5.8 %	31030201
	Other	Free	Free	31030202
	Other	Free	Free	310303
31.04	Mineral or chemical fertilisers, potassic:			
	1 Potassium chloride	Free	Free	310401
	2 Potassium sulphate	Free	Free	310402
	3 Other	Free	Free	310403
	Crude natural potassium salts(for example, carnallite, kainite and sylvinite); and crude potassium salts obtained by the treatment of residues of beet molasses			
	Other			

No.	Description	Base Rate	-Offer	Tariff Line No.
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:			
	Containing nitrogen, phosphorus and potassium	Free	Free	310501
	Containing nitrogen and phosphorus:			
	Monoammonuim and diammonium orthophosphates, and the goods consisting chiefly of ammonium phosphates	10 %	10 %	31050201
	Other	Free	Free	31050202
	Containing nitrogen and potassium	Free	Free	310503
	Other	Free	Free	310504
32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives:			
	1 Tanning extracts of vegetable origin	Free	Free	320101
	Quebracho extract			
	Wattle extract			
	Other			
	2 Tannins	5 %	3.7 %	320102
	3 Tannin derivatives	7.5 %	4.9 %	320103
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic, or bacterial origin):			

No.	Description	Base Rate	Offer	Tariff Line No.
(32.03)	1 Synthetic organic tanning substances	2.5 %	Free	320301
	2 Enzymatic preparations for pre-tanning	7.5 %	4.9 %	320302
	3 Other	10 %	5.8 %	320303
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin :			
	1 Colouring matter of vegetable origin :			
	(1) Logwood extract	2.5%	2 %	32040101
	(2) Butter dyes	Free	Free	32040102
	(3) Other	2.5 %	2 %	32040103
	2 Colouring matter of animal origin	2.5 %	2 %	320402
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:			
	1 Pigment resin colour bases	7.5 %	4.9 %	320501
	2 Natural indigo	Free	Free	320502
	3 Other	12.5 %	6.6 %	320503
	Basic dyes			
	Direct dyes			
	Acid dyes			
	Mordant dyes and acid mordant dyes			
	Sulphide dyes and sulphide vat dyes			
	Synthetic indigo			

No.	Description	Base Rate	Offer	Tariff Line No.
(32.05 -3)	Other vat dyes			
	Solvent dyes			
	Rapid dyes			
	Dispersed dyes			
	Reactive dyes			
	Pigment dyestuffs			
	Other synthetic organic dyestuffs			
	Products of the kind known as optical bleaching agents			
	Other			
32.06	Colour lakes:			
	1 Pigment resin colour bases	7.5 %	4.9 %	320601
	2 Other	12.5 %	6.6 %	320602
32.07	Other colouring matter; inorganic products of a kind used as luminophores:			
	1 Prussian blue	5 %	3.7 %	320701
	2 Ultramarine blue	12.5 %	6.6 %	320702
	3 Lithopone	10 %	5.8 %	320703
	4 Inorganic products of a kind used as luminophores	7.5 %	4.9 %	320704
	5 Other:			
	White prepared pigments, containing not less than 80% by weight of titanium oxide in the dry state	7.5 %	6 %	320705
	Other	7.5 %	4.9 %	320705

No.	Description	Base Rate	Offer	Tariff Line No.
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:			
	1 Prepared pigments, prepared opacifiers and prepared colours	7.5 %	4 %	320801
	2 Other :			
	Glass frit and other glass, in the form of powder, granules or flakes	5 %	3.7 %	32080201
	Gold liquids and platinum liquids	7.5 %	4.9 %	32080202
	Other	7.5 %	4.9 %	32080203
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirit of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter:			
	1 Natural resin varnishes	10 %	5.8 %	320901
	2 Cellulose lacquers	10 %	5.8 %	320902
	Water-thinned paints (emulsion paints or dispersion paints)			
	Other			
	3 Oil paints	7.5 %	4.9 %	320903
	Water-thinned paints (emulsion paints or dispersion paints)			
	Other:			
	Anti-corrosive paints			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(32.09)	4 Coatings containing synthetic resin (other than those specified in 2 or 3 above):			
	(1) Synthetic resin lacquers	11.25 %	6 %	32090401
	Water-thinned paints (emulsion paints or dispersion paints)			
	Other:			
	Synthetic resin varnishes			
	Insulating lacquers			
	Ship's botton paints			
	Other			
	(2) Other:			
	Water-thinned paints (emulsion paints or dispersion paints)	12.5 %	6 %	32090402A
	Other:			
	Lacquers excluding insulating coatings	10 %	5.8 %	32090402BA
	Other	12.5 %	6 %	32090402BB
	5 Pearl essence:			
	Ready for use as coating	5 %	3.2 %	32090501
	Other	4 %	3.1 %	32090502
	6 Aluminium paste	10 %	5.8 %	320906
	7 Alkali bluetoner	8.75 %	5.4 %	320907
	8 Stamping foils	10 %	5.8 %	320908
	9 Dyes	12.5 %	6.6 %	320909
	10 Other:			
	Water-thinned, paints (emulsion paints or dispersion paints)	10 %	5.8 %	32091001
	Other varnishes and paints:			
	Bituminous coatings	10 %	2 %	32091002A

No.	Description	Base Rate	Offer	Tariff Line No.
(32.09 -10)	Ship's bottom paints	10 %	5.8 %	32091002B
	Other	10 %	5.8 %	32091002C
	Solution of artificial plastic materials	10 %	5.8 %	32091003
	Pigments in paint or enamel media	10 %	5.8 %	32091004
	Prepared water pigments of the kind used in finishing leather	10 %	5.8 %	32091005
	Other	10 %	5.8 %	32091006
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	10 %	5.8 %	3210
32.11	Prepared driers	10 %	5.8 %	3211
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	7.5 %	4.9 %	3212
32.13	Writing ink, printing ink and other inks:			
	1 Inks for printing or duplicating:			
	(1) Black	10 %	5.8 %	32130101
	(2) Other	10 %	5.8 %	32130102
	2 Other	10 %	5.8 %	321302
	Writing and drawing inks			
	Chinese ink-sticks, including those in paste or liquid form			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
33.01	Essential oils (terpeneless or not), concretes and adsolutes; resinoids; cocentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils:			
	I Essential oils, including concretes and absolutes:			
	(1) Bay leaf oil, bergamot oil, cananga oil, cassia oil, cinnamon leaf oil, cedar oil, citronella oil, clove oil, eucalyptus oil, fennel oil, ginger grass oil, lemon oil, orange oil, palmarosa oil, petit-grain oil, rosemary oil, rosewood oil, sandal wood oil, star-anise oil, thyme oil, ylang-ylang oil and Gyusho oil	Free	Free	33010101
	Bay leaf oil			
	Bergamot oil			
	Cananga oil			
	Cassia oil			
	Cedar oil			

No.	Description	Base Rate	Offer	Tariff Line No.
(33.01-1-(1))	Citronella oil			
	Clove oil			
	Eucalyptus oil			
	Fennel oil			
	Lemon oil			
	Orange oil			
	Petit-grain oil			
	Rosemary oil			
	Rosewood oil			
	Sandal wood oil			
	Star-anise oil			
	Ylang-ylang oil			
	Cinnamon leaf oil, ginger grass oil, palmarosa oil, thyme oil and gyusho oil			
	(2) Geranium oil, lavender oil, lemongrass oil, patchouli oil, vetiver oil and Ho oil :			
	*(1) Lemongrass oil	Free	Free	33010102A
	*(2) Patchouli oil	5 %	2.4 %	33010102B
	*(2) Vetiver oil	5 %	2.4 %	33010102C
	*(3) Geranium oil	5 %	3.7 %	33010102D

No.	Description	Base Rate	Offer	Tariff Line No.
(33.01-1-(2))	Lavender oil	5 %	3.7 %	33010102E
	*(3) Ho oil	5 %	3.7 %	33010102F
	(3) Other			
	Peppermint oil, obtained from *Mentha arvensis*:			
	*(1) Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order:			
	*(i) For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April—March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	15 %	AG	33010103AA1
	*(ii) Other	15 %	AG	33010103AA2
	Other	15 %	AG	33010103AB
	*(2) Other peppermint oil	15 %	AG	33010103B
	*(2) Spearmint (*Mentha viridis*) oil	5 %	3.7 %	33010103C
	*(2) Rose oil	10 %	5.8 %	33010103D
	*(2) Jasmin oil	10 %	5.8 %	33010103E
	*(2) Other	10 %	5.8 %	33010103F
2	Concentrates of essential oils	10 %	5.8 %	330102
3	Other	5 %	3.7 %	330103
	Resinoids			
	Terpenic by-products of the deterpenation of essential oils			

No.	Description	Base Rate	Offer	Tariff Line No.
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:			
	1 Of an alcoholic strength of 10° or higher	17.5 %	7.8 %	330401
	2 Other	12.5 %	6.6 %	330402
	Of a kind used as raw materials for foodstuffs			
	Other			
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:			
	1 Perfumed water including eau de Cologne and the like	25 %	9.5 %	330601
	2 Toilet powder (including in cake, paste or liquid)	15 %	7.2 %	330602
	3 Perfumed hair oil, cream, pomade, rouges and other preparations of oil, fat or wax:			
	Pomade and perfumed hair oil	25 %	9.5 %	33060301

No.	Description	Base Rate	Offer	Tariff Line No.
(33.06 -3)	Shaving preparations	25 %	9.5 %	33060302
	Lipsticks and rouges	15 %	7.2 %	33060303
	Hair creams	15 %	7.2 %	33060304
	Foundation creams	15 %	7.2 %	33060305
	Other creams:	15 %	7.2 %	33060306
	In liquid form			
	Other			
	Other	15 %	7.2 %	33060307
4	Dentifrices	7.5 %	4.9 %	330604
5	Other:			
	(1) Room deodorisers	10 %	5.8 %	33060501
	(2) Aqueous distillates and aqueous solutions of essential oils	10 %	5.8 %	33060502
	(3) Other :			
	Incenses	20 %	8.2 %	33060503A
	Manicure preparations	20 %	8.2 %	33060503B
	Shaving preparations	20 %	8.2 %	33060503C
	Other:			
	In liquid or paste form	15 %	7.2 %	33060503DA
	Toilet water			
	Hair tonics			
	Shampoos			
	Other			
	Other	17.5 %	7.8 %	33060503DB
	Shampoos			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:			
	1 Toilet soap, including medicated soap :			
	Medicated soap	15 %	7.2 %	34010101
	Other :			
	Perfumed	13.5 %	6.9 %	34010102A
	Other	15 %	7.2 %	34010102B
	2 Laundry soap	10 %	5.8 %	340102
	3 Other	10 %	5.8 %	340103
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:			
	1 Organic surface-active agents and surface-active preparations	17.5 %	7.8 %	340201
	Organic synthetic detergents			
	Other			
	2 Other	10 %	5.8 %	340202

No.	Description	Base Rate	Offer	Tariff Line No.
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals :			
	Greases	7.5 %	4.9 %	340301
	Other lubricating preparations :			
	Cutting oils, of a specific gravity more than 0.8494 at 15°C, containing more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	11.25 %	6 %	34030201
	Other:			
	Containing more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	10 %	5.8 %	34030202A
	Containing not more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	12.5 %	6 %	34030202B
	Other	12.5 %	6 %	340303

No.	Description	Base Rate	Offer	Tariff Line No.
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents :			
	Polishing waxes	7.5 %	4.9 %	340401
	Polyethylene glycol	10 %	5.8 %	340402
	Other	10 %	5.8 %	340403
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:			
	1 Polishing waxes	10 %	5.8 %	340501
	2 Metal polishes			
	Consisting chiefly of mineral materials	5 %	3.7 %	34050201
	Other	10 %	4 %	34050202
	3 Other	10 %	5.8 %	340503
	Shoe polishes			
	Other			
34.06	Candle, tapers, night-lights and the like	7.5 %	4.9 %	3406
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms:			
	1 Modelling pastes	10 %	5.8 %	340701
	2 Preparations of a kind known as "dental wax" or as "dental impression compounds"	10 %	5.8 %	340702

No.	Description	Base Rate	Offer	Tariff Line No.
35.01	Casein, caseinates and other casein derivatives; casein glues:			
	1 Casein	Free	AG	350101
	2 Other	10 %	AG	350102
35.02	Albumins, albuminates and other albumin derivatives:			
	1 Egg albumen	20 %	AG	350201
	2 Other	7.5 %	4.9 %	350202
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:			
	1 Gelatin and glues derived from bones, hides, nerves, tendons or from similar products;			
	Gelatin for photographic purposes	7.5 %	4.9 %	35030101
	Other gelatins	20 %	20 %	35030102

No.	Description	Base Rate	Offer	Tariff Line No.
(35.03 -1)	Glues derived from bones, hides, nerves, tendons or from similar products	20 %	20 %	35030103
	2 Fish glues and isinglass	5 %	3.2 %	350302
	3 Other	10 %	4.8 %	350303
35.04	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder, whether or not chromed:			
	1 Peptones and their derivatives	7.5 %	4.9 %	350401
	2 Hide powder	5 %	3.7 %	350402
	3 Other	20 %	AG	350403
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	25 %	AG	3505

No.	Description	Base Rate	Offer	Tariff Line No.
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:			
	1 Put up in packings for sale by retail			
	Solution or paste of natural rubber	2.5 %	2.1 %	35060101
	Other	10 %	5.8 %	35060102
	2 Other	10 %	5.8 %	350602
35.07	Enzymes; prepared enzymes not elsewhere specified or included:			
	1 Pepsin, rennet, papain and their preparations			
	Pepsin	10 %	5.8 %	350701
	Rennet	10 %	5.8 %	350701
	Papain	10 %	5.8 %	350701
	Other	10 %	4.8 %	350701
	2 Other	10 %	5.8 %	350702
36.01	Propellent powder	10 %		3601
36.02	Prepared explosives, other than propellent powders	10 %		3602
36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators	10 %		3604
	Safety fuses and detonating fuses			
	Other			
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	7.5 %	6 %	3605

No.	Description	Base Rate	Offer	Tariff Line No.
36.06	Matches (excluding Bengal matches):			
	1 In containers in which there are not more than 70 matches	0.20 yen/ container	0.08 yen/ container	360601
	2 Other	12.5 %	6.6 %	360602
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials	7.5 %	4.9 %	3608
	Ferro-cerium and other pyrophoric alloys			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth:			
	1 For X-ray:			
	X-ray film	20 %	8.2 %	37010101
	Not for fluorography (for medical use)			
	Not for fluorography, n.e.s.			
	For fluorography			
	X-ray plates	20 %	8.2 %	37010102
	2 Other:			
	(1) Colour plates and colour film	30 %	12 %	37010201
	Colour plates			
	Colour film:			
	Negative			
	Reversal			
	For diffusion transfer process, combined with transferring material and developing agents			
	Other			
	(2) Other:	15 %	7.2 %	37010202
	Film pack			
	For graphic art:			
	For offset printing, backed with metal plates			
	Other:			
	Plates			
	Film			
	Other:			
	Plates			
	Film			

No.	Description	Base Rate	Offer	Tariff Line No.
37.02	Film in rolls, sensitised, unexposed, perforated or not :			
	1 Cinematograph film :			
	(1) Colour film :			
	A Not more than 30 mm in width, reversal	40 %	16 %	37020101A
	16mm in width, for use in 16mm camera			
	Other			
	B Other :			
	35mm in width:	30 %	12 %	37020101BA
	Negative			
	Positive			
	Other			
	16mm in width:	30 %	12 %	37020101BB
	Negative			
	Positive			
	Other	30 %	12 %	37020101BC
	(2) Other :			
	For X-ray	15 %	7.2 %	37020102A
	Other	15 %	7.2 %	37020102B
	35mm in width:			
	Negative			

No.	Description	Base Rate	Offer	Tariff Line No.
(37.02 -1-(2))	Other			
	16mm in width:			
	Negative			
	Other			
	Other			
	2 Other:			
	(1) For X-ray	20 %	8.2 %	37020201
	(2) Colour film	40 %	16 %	37020202
	For general purposes:			
	35mm in width:			
	Negative			
	Other			
	Other:			
	Negative			
	Other			
	Other:			
	Negative			
	Other			
	(3) Other	15 %	7.2 %	37020203
	For general purposes:			
	35mm in width			
	Other			
	For micro-reproduction photography:			
	35mm in width			
	Other			
	For graphic art			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed:			
	1 Colour photographic paper	40 %	16 %	370301
	2 Other			
	Sensitised photographic paper for diffusion transfer process, combined with transferring material and developing agents:			
	In rolls	7.5 %	4.9 %	37030201A
	Other	12.5 %	6 %	37030201B
	Photographic paper:	12.5 %	6.6 %	37030202
	For copying			
	Other			
	Other	12.5 %	6.6 %	37030203
37.04	Sensitised plates and film, exposed but not developed, negative or positive:			
	1 Cinematograph film:			
	(1) For news:			
	35 mm in width	15 yen/m	9 yen/m	37040101A

No.	Description	Base Rate	Offer	Tariff No.
(37.04 -1-(1))	Other	5 yen/m	3 yen/m	37040101B
	(2) Other :			
	A Not more than 10 mm in width	2.5 yen/m	1.5 yen/m	37040102A
	B More than 10 mm but not more than 30 mm in width, to be cut lengthwise into two or more pieces of a width not more than 10 mm after developing	5 yen/m	3 yen/m	37040102B
	C More than 10 mm but not more than 30 mm in width (other than those specified in B above)	12.50 yen/m	7.5 yen/m	37040102C
	D More than 30 mm in width :			
	35 mm in width	15 yen/m	9 yen/m	37040102DA

No.	Description	Base Rate	Offer	Tariff Line No.
(37.04-I-(2)-D)	Other	25 yen/m	15 yen/m	37040102DB
	2 Other	15 %	7.2 %	370402
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	15 %	7.2 %	3705
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of soundtrack, negative or positive:			
	1 For news:			
	(1) Not more than 30 mm in width:			
	A Sound track film	12.50 yen/m	7.5 yen/m	37070101A
	B Other	5 yen/m	3 yen/m	37070101B
	(2) Other:			
	A Sound track film			
	35 mm in width	15 yen/m	9 yen/m	37070102AA
	Other	25 yen/m	15 yen/m	37070102AB
	B Other			
	35 mm in width	15 yen/m	9 yen/m	37070102BA
	Other	5 yen/m	3 yen/m	37070102BB

No.	Description	Base Rate	Offer	Tariff Line No.
(37.07)	2 Other:			
	(1) Not more than 10 mm in width:			
	A Sound track film	12.50 yen/m	7.5 yen/m	37070201A
	B Other	2.50 yen/m	1.5 yen/m	37070201B
	Colour film			
	Other			
	(2) More than 10 mm but not more than 30 mm in width:			
	A Sound tack film	12.50 yen/m	7.5 yen/m	37070202A
	B Other	12.50 yen/m	7.5 yen/m	37070202B
	Colour film			
	Other			
	(3) More than 30 mm but not more than 40 mm in width:			
	A Sound track film			
	35 mm in width	15 yen/m	9 yen/m	37070203AA
	Other	25 yen/m	15 yen/m	37070203AB
	B Other	15 yen/m	9 yen/m	37070203B
	Colour film:			
	Negative			
	Other			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil:			
	1 Artificial graphite:			
	(1) Of a kind of which 75% or more by weight can pass through the sieve of 105 microns in mesh stipulated by a Cabinet Order	12 %	6.5 %	38010101
	(2) Other	5 %	3.7 %	38010102
	Materials for electrical brushes			
	Other			
	2 Colloidal graphite	5 %	3.7 %	380102
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black:			
	1 Activated carbon	10 %	5.8 %	380301
	2 Bone black	Free	Free	380302
	3 Ivory black and other animal black	7.5 %	4.9 %	380303
	4 Other	5 %	3.7 %	380304

No.	Description	Base Rate	Offer	Tariff Line No.
38.05	Tall oil:			
	1 Crude	2.5 %	Free	380501
	2 Refined	5 %	3.7 %	380502
38.06	Concentrated sulphite lye	2.5 %	2 %	3806
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol):			
	1 Spirits of turpentine	5 %	3.7 %	380701
	2 Pine oil	2.5 %	2 %	380702
	3 Other	5 %	3.7 %	380703
38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils:			
	1 Rosin	Free	Free	380801
	2 Rosin spirit and rosin oils	5 %	Free	380802
	3 Disproportionated rosin and its derivatives	10 %	Free	380803

No.	Description	Base Rate	Offer	Tariff Line No.
(38.08)	4 Other	5 %	3.7 %	380804
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds ; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products:			
	1 Wood tar, wood tar oils, wood creosote, wood naphtha and acetone oil	Free	Free	380901
	2 Other	5 %	3.2 %	380902
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers):			
	1 Put up in forms or packings for sale by retail			
	Plant-growth regulators	10 %	4.8 %	38110101
	Other:	10 %	5.8 %	38110102
	Disinfectants			
	Insecticides			
	Fungicides other than disinfectants			
	Herbicides			
	Other			
	2 Other	10 %	5.8 %	381102
	Preparations with a basis of dichlorodiphenyltrichloro ethane (DDT) or of benzene hexachloride (BHC)			
	Preparations with a basis of the following: octachlorotetrahydromethano indan (chlordan); heptachlorotetrahydromethano indene(heptachlor); hexachlorohexahydro-endo, exo-dimethanonaphthalene (aldrin); hexachloroepoxyoctahydro-endo, endo- dimethanonaphthalene (endrin) or hexachloroepoxyoctahydro-endo, exo - dimethanonaphthalene (dieldrin)			

No.	Description	Base Rate	Offer	Tariff Line No.
(38.11 -2)	Other			
	Disinfectants:			
	Of organic sulphur			
	Other			
	Miticides			
	Other insecticides:			
	Of organic phosphorous			
	Of organic chlorine			
	Other			
	Fungicides other than disinfectants			
	Herbicides (weed-killers)			
	Other			
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:			
	1 Mordants	10 %	5.8 %	381201
	2 Other:			
	With a basis of amylaceous substances	20 %	AG	38120201
	Other	10 %	5.8 %	38120202
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:			
	1 Welding fluxes	10 %	5.8 %	381301
	2 Other	10 %	5.8 %	381302

No.	Description	Base Rate	Offer	Tariff Line No.
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:			
	1 Anti-knock preparations with a basis of tetraalkyllead :			
	Preparations with a basis of tetramethyllead	10 %	Free	38140101
	Preparations with a basis of tetraethyllead	10 %	Free	38140102
	Other	10 %	5.8 %	38140103
	2 Other	10 %	5.8 %	381402
	For fuel oil			
	For lubricating oil			
	Other			
38.15	Prepared rubber accelerators	12.5 %	6.6 %	3815
38.16	Prepared culture media for development of micro-organisms	5 %	3.7 %	3816
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	10 %	5.8 %	3817
38.18	Composite solvents and thinners for varnishes and similar products	10 %	5.8 %	3818
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:			

No.	Description	Base Rate	Offer	Tariff Line No.
(38.19)	1 Preparations for pre-tanning	7.5 %	4.9 %	381901
	2 Mixtures of liquid alkyl-arylhydrocarbons	7.5 %	4.9 %	381902
	3 Liquid polyethylene glycol	10 %	5.8 %	381903
	4 Naphthenic acid	7.5 %	4.9 %	381904
	5 Catalysts:			
	(1) Iron catalysts and platinum catalysts	Free	Free	38190501
	(2) Silica-alumina catalysts	10 %	5.8 %	38190502
	(3) Other	7.5 %	4.9 %	38190503
	6 Rubber anti-oxidants	12.5 %	6.6 %	381906
	7 Refractory construction materials	7.5 %	4.9 %	381907
	Refractory cements and mortars			
	Other			
	8 Master blend for the manufacture of chewing-gum, excluding those containing sugar or other sweetenings or flavours	Free	Free	381908
	9 Selenium residue and tellurium residue	Free	Free	381909
	10 Ammoniacal gas liquors and spent oxide produced in coal gas purification	2.5 %	2 %	381910
	// Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(38.19 -M)	Refractory compositions	10 %	5.8 %	38191101
	Materials for electrical brushes, consisting of graphite added with metal, carbon or other substances, put up in block, plates, bars or similar forms	10 %	4 %	38191102
	Solid solutions and mixtures, of metal carbides	10 %	4 %	38191103
	Soda lime	10 %	5.8 %	38191104
	Derivatives of mixture of fatty acids	10 %	5.8 %	38191105
	Residual products of the chemical or allied industries	10 %	4.8 %	38191106
	Other	10 %	4.8 %	38191107

No.	Description	Base Rate	Offer	Tariff Line No.
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):			
	1 Liquid or pasty (including emulsions, dispersions and solutions):			
	(1) Extender for pigment resin colours :	10 %	5.8 %	39010101
	Of phenol resins			
	Of amino resins			
	Other			
	(2) Other :			
	Of phenol resins	10 %	5.8 %	39010102A
	Of amino resins	10 %	5.8 %	39010102B
	Of polyesters	10 %	5.8 %	39010102C
	Of polyamides	10 %	5.8 %	39010102D
	Of polyurethanes	10 %	5.8 %	39010102E
	Of epoxide resins	10 %	5.8 %	39010102F
	Of silicones	15 %	7.2 %	39010102G
	Other	10 %	7 %	39010102H
	2 Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms:			
	(1) Of phenol resins	10 %	5.8 %	39010201
	Ion exchangers			
	Other			
	(2) Of polyester resins	10 %	5.8 %	39010202
	(3) Of silicones	15 %	7.2 %	39010203
	(4) Other :			
	Ion exchangers	10 %	5.8 %	39010204
	Other:			
	Of amino resins	10 %	5.8 %	39010204
	Of polyamides	10 %	7 %	39010204

No.	Description	Base Rate	Offer	Tariff Line No.
(3+01-2 -(4))	Of polyurethanes	10 %	5.8 %	39010204
	Of epoxide resins	10 %	5.8 %	39010204
	Other	10 %	7 %	39010204
	3 Waste and scrap:			
	Of phenol resins	5 %	3.7%	39010301
	Other	15 %	7.2 %	39010302
	4 Adhesive products coated with an adhesive :			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390104
	Of polyesters			
	Of polyurethanes			
	Other			
	Other	15 %	4.9 %	390104
	Of polyesters			
	Of polyurethanes			
	Other			
	5 Products described in Note 2(A)(b) or 2(A)(c) to chapter 59	15 %	6 %	390105
	Of phenol resins			
	Of amino resins			
	Of polyesters			
	Of polyamide			
	Of epoxide resins			
	Other			
	6 Other :			
	(1) Of phenol resins	15 %	7.2 %	39010601
	Plates, sheets, film, foil or strip			
	Other forms			

No.	Description	Base Rate	Offer	Tariff Line No.
	(2) Of polyester resins	15 %	7.2 %	39010602
	Plates, sheets, film, foil or strip:			
	Polyethylene terephthalate film			
	Other			
	Other forms			
	(3) Of silicones	15 %	7.2 %	39010603

No.	Description	Base Rate	Offer	Tariff Line No.
(39.01-b-(4))	(4) Other	15 %	7.2 %	39010604
	Of amino resins:			
	Plates, sheets, film, foil or strip			
	Other forms			
	Of polyamides:			
	Plates, sheets, film, foil or strip			
	Other forms			
	Of polyurethanes			
	Of epoxide resins			
	Other			
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):			
	1 Liquid or pasty (including emulsions, dispersions and solutions):			
	(1) Extender for pigment resin colours	10 %	5.8 %	39020101
	(2) Of polypinene	10 %	5.8 %	39020102
	(3) Other:			
	Of polyvinyl chloride	10 %	5.8 %	39020103A
	Of copolymers of vinyl chloride and vinyl acetate	10 %	5.8 %	39020103B
	Of acrylic resins	10 %	5.8 %	39020103C
	Of polyvinyl acetate	10 %	5.8 %	39020103D

No.	Description	Base Rate	Offer	Tariff Line No.
(39.02-1 -(3))	Of polybutene	17.5 %	7.8 %	39020103E
	Other	10 %	5.8 %	39020103F
	2 Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms:			
	(1) Of polyethylene	35 yen/kg	28 yen/kg	39020201
	(2) Of fluorine resins	17.5 %	10.5 %	39020202
	(3) Of polystyrene :			
	Ion exchangers	17.5 %	7.8 %	39020203A
	Other:			
	Of foaming-in-place polystyrene	10 %	5.8 %	39020203BA
	Other	17.5 %	14 %	39020203BB
	(4) Of polyvinyl chloride resins or polyvinyl acetate resins	10 %	5.8 %	39020204
	Of polyvinyl chloride			
	Of copolymers of vinyl chloride and vinyl acetate			
	Of polyvinyl acetate			
	(5) Of acrylic resins	10 %	5.8 %	39020205
	Ion exchangers			
	Other:			
	of methyl methacrylate resin			
	Other			
	(6) Of polypropylene	40 yen/kg	32 yen/kg	39020206
	(7) Of polypinene	10 %	5.8 %	39020207
	(8) Other :			
	Of ion-exchange resins	17.5 %	7.8 %	39020208A

No.	Description	Base Rate	Offer	Tariff Line No.
(3902-2-(B))	Other	10 %	5.8 %	39020208B
	Of polystyrene copolymers			
	Of polyvinyl butyral			
	Of polyvinyl alcohol			
	Other			
	3 Waste and scrap:			
	(1) Of polyethylene	15 %	7.2 %	39020301
	(2) Of acrylic resins	15 %	7.2 %	39020302
	(3) Other :	15 %	7.2 %	39020303
	Of polypropylene			
	Of polystyrene and its copolymers			
	Of polyvinyl chloride			
	Of copolymers of vinyl chloride and vinyl acetate			
	Of polyvinyl acetate			
	Other			
	4 Adhesive products coated with an adhesive :			
	Of polyethylene :			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204

No.	Description	Base Rate	Offer	Tariff Line No.
	Of polypropylene:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Of polystyrene and its copolymers:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Of polyvinyl chloride:			
	Plates, tiles or strip of the types used for flooring:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Other:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204

	Description	Base Rate	Offer	Tariff Line No.
	Other	15 %	4.9 %	390204
	Of copolymers of vinylchloride and vinylacetate:			
	Plates, tiles or strip of the types used for flooring:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Other:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Of acrylic resins:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other:			
	Of methyl-			
	resins	17.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204

No.	Description	Base Rate	Offer	Tariff Line No.
	Of polyvinyle acetate:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204
	Other:			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390204
	Other:			
	Of fluorine resins	17.5 %	4.9 %	390204
	Other	15 %	4.9 %	390204

No.	Description	Base Rate	Offer	Tariff Line No.
	5 Products described in Note 2(A)(b) or 2(A)(c) to Chapter 59			
	(1) Of polyvinyl chloride resins or polyvinyl acetate resins :			
	Of polyvinyl chloride resins:			
	In primary forms	10 %	5.8 %	39020501AA
	Other	15 %	6 %	39020501AB
	Of copolymers of vinyl chloride and vinyl acetate:			
	In primary forms	10 %	5.8 %	39020501BA
	Other	15 %	6 %	39020501BB
	Of polyvinyl acetate:			
	In primary forms	10 %	5.8 %	39020501CA
	Other	15 %	6 %	39020501CB
	(2) Other :			
	Of methyl methacrylate resins	17.5 %	6 %	39020502A
	Of other acrylic resins,	15 %	6 %	39020502B
	Of fluorine resins	17.5 %	6 %	39020502C
	Other	15 %	6 %	39020502D
	6 Other:			
	(1) Of polyethylene	15 %	7.2 %	39020601
	Monofil, seamless tubes, rods, sticks or profile shapes			
	Plates, sheets, film, foil or strip			
	(2) Of fluorine resins	17.5 %	7.8 %	39020602
	(3) Of polystyrene	15 %	7.2 %	39020603
	Monofil, seamless tubes, rods, sticks or profile shapes			

No.	Description	Base Rate	Offer	Tariff Line No.
(39.02-6-(3))	Plates, sheets, film, foil or strip			
	(4) Of polyvinyl chloride resins or polyvinyl acetate resins:			
	A Polyvinyl chloride resin plaiting materials with a core of rattan	15 %	7.2 %	39020604A
	B Other :			
	Of polyvinyl chloride:			
	Monofil	15 %	7.2 %	39020604BA1
	Seamless tubes, rods, sticks, or profile shapes,	10 %	5.8 %	39020604BA2
	Plates, tiles or strip of the types used for flooring:			
	In primary forms	10 %	5.8 %	39020604BA31
	Other	15 %	7.2 %	39020604BA32
	Other:			
	In primary forms	10 %	5.8 %	39020604BA41
	Other	15 %	7.2 %	39020604BA42
	Of copolymers of vinyl chloride and vinyl acetate:			
	Monofil	15 %	7.2 %	39020604BB1
	Seamless tubes, rods, sticks or profile shapes	10 %	5.8 %	39020604BB2
	Plates, tiles or strip of the types used for flooring:			
	In primary forms	10 %	5.8 %	39020604BB31
	Other	15 %	7.2 %	39020604BB32
	Other:			
	In primary forms	10 %	5.8 %	39020604BB41
	Other	15 %	7.2 %	39020604BB42
	Of polyvinyl acetate:			
	In primary forms	10 %	5.8 %	39020604BC1
	Other	15 %	7.2 %	39020604BC2
	(5) Of acrylic resins :			
	Of methyl methacrylic resins:	17.5 %	7.8 %	39020605A

No.	Description	Base Rate	Offer	Tariff Line No.
(39.02-6 -(5))	Plates, sheets, film, foil or strip			
	Other forms			
	Other	15 %	7.2 %	39020605B
	Plates, sheets, film, foil or strip			
	Other forms			
	(6) Other	15 %	7.2 %	39020606
	Of polypropylene:			
	Plates, sheets, film, foil or strip			
	Other forms			
	Of polystyrene copolymers:			
	Monofil, seamless tubes, rods, sticks or profile shapes			
	Plates, sheets, film, foil or strip			
	Of polyvinyl butyral			
	Other			
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:			
	1 Adhesive products coated with an adhesive :			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	4.9 %	390301

No.	Description	Base Rate	Offer	Tariff Line No.
	Of regenerated cellulose			
	Of cellulose nitrates:			
	Non-plasticised			
	Plasticised			
	Of cellulose acetates:			
	Non-plasticised			
	Plasticised			
	Of other chemical derivatives of cellulose:			
	Non-plasticised			
	Plasticised			
	Of vulcanised fibre			
	Other	10 %	4.9 %	390301
	Of regenerated cellulose			
	Of cellulose nitrates:			
	Non-plasticised			
	Plasticised			
	Of cellulose acetates:			
	Non-plasticised			
	Plasticised			
	Of other chemical derivatives of cellulose:			
	Non-plasticised			
	Plasticised			
	Of vulcanised fibre			

No.	Description	Base Rate	Offer	Tariff Line No.
(39.03 -1)	Non-plasticised			
	Plasticised			
	Of other chemical derivatives of cellulose:			
	Non-plasticised			
	Plasticised			
	Of vulcanised fibre			
	2 Other:			
	(1) Cellulose acetate, in blocks, lumps, powders (including moulding powders), granules, flakes or in similar bulk forms	13.75 %	6.9 %	39030201
	Non-plasticised			
	Plasticised			
	(2) Celluloid	5 %	3.7 %	39030202
	(3) Vulcanised fibre	10 %	5.8 %	39030203
	(4) Other			
	*(1) Ham casings and the like, in tubular form:			
	*(i) Of a flattened width not less than 90mm:	10 %	5.8 %	39030204AA
	Of regenerated cellulose			
	Other			
	*(ii) Other	10 %	5.8 %	39030204AB
	Of regenerated cellulose			
	Other			
	*(2) Other	10 %	5.8 %	39030204B
	Regenerated cellulose:			
	Cellophane sheets			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(39.03-2-(4)	Cellulose nitrates:			
	Non-plasticised			
	Plasticised			
	Cellulose acetates:			
	Non-plasticised			
	Plasticised:			
	Film			
	Other			
	Other chemical derivatives of cellulose:			
	Non-plasticised			
	Plasticised			
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)	7.5 %	6 %	3904
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):			
	1 Natural resins modified by fusion (run gums)	5 %	3.7 %	390501
	2 Artificial resins obtained by esterification of natural resins or of resinic acids (ester gums)	7.5 %	4.9 %	390502
	3 Chemical derivatives of natural rubber	7.5 %	4.9 %	390503
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:			

No.	Description	Base Rate	Offer	Tariff Line No.
(39.06)	1 Alginic acid, its salts and esters	7.5 %	4.9 %	390601
	2 Other	10 %	8 %	390602
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:			
	1 Spools, reels and similar supports	7.5 %	4.9 %	390701
	2 Fans and hand screens, non-mechanical; frames and handles therefor and parts of such frames and handles			
	Of synthetic resins other than phenol resins	15 %	7.2 %	39070201
	Other	10 %	5.8 %	39070202
	3 Corset busks and similar supports for articles of apparel or clothing accessories	10 %	4.8 %	390703
	4 Other:			
	(1) Articles of materials of the kinds described in heading No. 39.01 or 39.02	15 %	7.2 %	39070401
	Articles for the conveyance or packing of goods, including disposable drinking cups; stoppers, lids, caps and other closures			
	Sanitary or toilet articles			
	Ornamental articles and objects of personal adornment			
	Office or school supplies			
	Articles of apparel and clothing accessories			
	Articles for electric lighting			
	Roller blinds, venetian blinds and similar articles, and parts thereof			
	Other			
	(2) Other			
	*(1) Articles of ham casings and the like, in tubular form, falling within heading No. 39.03-2-(4):			
	*(i) Of a flattened width not less than 90mm	10 %	5.8 %	39070402AA
	*(ii) Other	10 %	5.8 %	39070402AB

No.	Description	Base Rate	Offer	Tariff Line No.
(39.07-4-(2))	*(2) Other	10%	5.8%	3907040 2B
	Articles for the conveyance or packing of goods, including disposable drinking cups; stoppers, lids, caps and other closures			
	Sanitary or toilet articles			
	Ornamental articles and objects of personal adornment			
	Office or school supplies			
	Articles of apparel and clothing accessories			
	Articles for electric lighting			
	Roller blinds, venetian blinds and similar articles, and parts thereof			
	Other			
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums;			
	Natural rubber latex, with added synthetic rubber latex; thermo-sensitive, electro-positive and pre-vulcanised natural rubber latex	7.5 %	Free	400101
	Other natural rubber latex	Free	Free	400102
	Natural rubber (Hevea rubber):			
	Added with plasticisers or other substances (other than preservatives and clay) before coagulation	7.5 %	Free	40010301
	Clay-masterbatched natural rubber and SP rubber	Free	Free	40010302

No.	Description	Base Rate	Offer	Tariff Line No.
(40.01)	Other	Free	Free	40010303
	Natural gums:			
	Gutta-percha	Free	Free	40010401
	Other	Free	Free	40010402
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:			
	Synthetic rubber latex; pre-vulcanised synthetic rubber latex:			
	Of polybutadiene-styrene (SBR):			
	Synthetic rubber latex:			
	Thermo-sensitive latex and electr positive latex	7.5 %	Free	40020101
	Other	Free	Free	40020101
	Pre-vulcanised synthetic rubber latex	7.5 %	Free	40020101
	Of polychlorobutadiene (CR):			
	Synthetic rubber latex:			

No.	Description	Base Rate	Offer	Tariff Line No.
(40.02)	Thermo-sensitive and electro-positive latex	7.5 %	Free	40020102
	Other	Free	Free	40020102
	Pre-vulcanised synthetic rubber latex	7.5 %	Free	40020102
	Of polybutadiene-acrylonitrile (NBR):			
	Synthetic rubber latex:			
	Thermo-sensitive and electro-positive latex	7.5 %	Free	40020103
	Other	Free	Free	40020103
	Pre-vulcanised synthetic rubber latex	7.5 %	Free	40020103

No.	Description	Base Rate	Offer	Tariff Line No.
(40.02)	Other:			
	Synthetic rubber latex:			
	Thermo-sensitive electro-positive latex	7.5 %	Free	40020104
	Other	Free	Free	40020104
	Pre-vulcanised synthetic rubber latex	7.5 %	Free	40020104
	Synthetic rubber:			
	Polybutadiene (BR)	Free	Free	40020201
	Polychlorobutadiene (CR)	Free	Free	40020202
	Polybutadiene-styrene (SBR)	Free	Free	40020203
	Butyl rubber (IIR)	Free	Free	40020204
	Cis-polyisoprene (IR)	Free	Free	40020205

No.	Description	Base Rate	Offer	Tariff Line No.
(40.02)	Polybutadiene-acrylonitrile (NBR)	Free	Free	40020206
	Natural rubber modified with artificial plastic materials, described in Note 4(c) to this Chapter	7.5 %	Free	40020207
	Other	Free	Free	40020208
	Factice	Free	Free	400203
40.03	Reclaimed rubber	5 %	3.7 %	4003
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	Free	Free	4004
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	7.5 %	4.9 %	4005
	Carbon black masterbatched natural or synthetic rubber and silica masterbatched natural or synthetic rubber			
	Plates, sheets and strip; granules compounded ready for vulcanisation			
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):			

No.	Description	Base Rate	Offer	Tariff Line No.
(40.06-1)	1 Solutions or pastes of natural rubber	2.5 %	2 %	400601
	2 Other	7.5 %	4.9 %	400602
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	7.5 %	4.9 %	4007
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:			
	1 Of expanded, foam or sponge rubber (including those combined with textile fabrics merely for reinforcing purposes)	10 %	5.8 %	400801
	2 Other	7.5 %	4.9 %	400802
40.09	Piping and tubing, of unhardened vulcanised rubber	10 %	5.8 %	4009
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	7.5 %	4.9 %	4010
	Transmission flat belts and its belting			
	V belts and its belting			
	Other			
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:			
	1 Tyres and tyre cases, for motor vehicles, of more than 101.6 mm in nominal width; inner tubes or tyre flaps thereof			
	Pneumatic tyres and tyre cases, new:	12.5 %	6.6 %	40110101
	For motor cars other than buses			
	For buses or lorries			

No.	Description	Base Rate	Offer	Tariff Line No.
(40.11)	For motor cycles			
	Other			
	Inner tubes	15 %	7.2 %	40110102
	Tyre flaps	15 %	7.2 %	40110103
	Pneumatic tyres and tyre cases, used	12.5 %	6.6 %	40110104
	Other	15 %	7.2 %	40110105
	2 Other	7.5 %	4.9 %	401102
	Pneumatic tyres and tyre cases, new:			
	For aircraft			
	For motor cycles			
	For bicycles			
	Other			
	Inner tubes:			
	For bicycles			
	Other			
	Other			
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	7.5 %	4.9 %	4012
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	7.5 %	4.9 %	4013
40.14	Other articles of unhardened vulcanised rubber:			
	1 Of expanded, foam or sponge rubber (including those combined with textile fabrics merely for reinforcing purposes)	10 %	5.8 %	401401
	2 Other	7.5 %	4.9 %	401402

No.	Description	Base Rate	Offer	Tariff Line No.
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:			
	1 In bulk, plates, sheets, strip, rods, profile shapes, tubes or powder	7.5 %	4.2 %	401501
	2 Waste and scrap	Free	Free	401502
40.16	Articles of hardened rubber (ebonite and vulcanite)	7.5 %	4.9 %	4016
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:			
	1 Of bovine animals (excluding of buffalo)	Free	Free	410101
	Calf skins			
	Cattle hides and skins, excluding calf skins			
	2 Other	Free	Free	410102
	Buffalo hides and skins			
	Equine hides and skins			
	Goat skins and kid skins			
	Sheep and lamb skins, with the wool on			
	Sheep and lamb skins, without the wool			
	Pig hides and skins			
	Deer skins and elk skins			
	Alligator skins and crocodile skins			
	Lizard skins			
	Snake skins			
	Turtle skins			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08:			
	1 Parchment-dressed	7.5 %	7.5 %	410201
	2 Other:			
	(1) Dyed, coloured, stamped or embossed			
	Calf leather (excluding buffalo leather and roller leather), dyed or coloured	20 %	20 %	41020201A
	Calf leather, excluding buffalo leather, n.e.s.	20 %		41020201B
	Bovine cattle leather (excluding buffalo leather and calf leather) and equine leather, dyed or coloured, excluding roller leather	20 %	20 %	41020201C
	Bovine cattle leather (excluding buffalo leather and calf leather) and equine leather, n.e.s.	20 %		41020201D
	Buffalo leather	20 %		41020201E
	(2) Other	15 %		41020202
	Calf leather (excluding buffalo leather)			
	Other			
41.03	Sheep and lamp skin leather, except leather falling within heading No. 41.06 or 41.08:			
	1 Parchment-dressed	7.5 %	7.5 %	410301
	2 Other:			
	(1) Dyed, coloured, stamped or embossed	20 %		41030201
	(2) Other	7.5 %	5 %	41030202
	Semi-tanned			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08:			
	1 Parchment-dressed	7.5 %	7.5 %	410401
	2 Other:			
	(1) Dyed, coloured, stamped or embossed	20 %		41040201
	(2) Other	7.5 %	5 %	41040202
	Semi-tanned			
	Other			
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08:			
	1 Parchment-dressed	7.5 %	7.5 %	410501
	2 Other:			
	(1) Of swine:			
	A Dyed, coloured, stamped or embossed	10 %	10 %	41050201A
	B Other	7.5 %	7.5 %	41050201B
	(2) Of alligator or crocodile and of lizard	12.5 %	12.5 %	41050202
	Alligator and crocodile leather			
	Lizard leather			
	(3) Other	7.5 %	7.5 %	41050203
	Turtle leather			
	Ostrich leather			
	Other			
41.06	Chamois-dressed leather	25 %		4106
41.08	Patent leather and imitation patent leather; metallised leather:			
	Patent leather and imitation patent leather	25 %		410801
	Other	25 %		410802
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	5 %	3.7 %	4109

No.	Description	Base Rate	Offer	Tariff Line No.
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	7.5 %	7.5 %	4110
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal :			
	Of synthetic resins other than phenol resins	15 %	7.2 %	420101
	Other	12.5 %	6.6 %	420102
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:			
	1 Handbags, wallets, purses and toilet-cases, combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:			
	°(1) Handbags of leather	17.5 %	17.5 %	42020101
	°(2) Other	20 %	20 %	42020102
	Handbags			
	Wallets			
	Toilet-cases			
	2 Other:			
	(1) Of leather or of composition leather :			
	°(1) Handbags of leather	10 %	10 %	42020201A

No.	Description	Base Rate	Offer	Tariff Line No.
(42.02 -2-(1))	°(2) Other	12.5 %	12.5 %	42020201B
	Handbags, of Composition leather			
	Travel goods and toilet-cases			
	Satchels and brief-cases			
	Wallets, purses, key-cases and similar articles			
	Other			
	(2) Other	10 %	10 %	42020202
	Hndbags:			
	Of textile fabric			
	Of artificial plastic sheeting			
	Other			
	Travel goods and toilet-cases:			
	Of textile fabric			
	Of artificial plastic sheeting			
	Other			
	Satchels and brief-cases:			
	Of textile fabric			
	Of artificial plastic sheeting			
	Other			
	Other:			
	Of textile fabric			
	Of artificial plastic sheeting			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:			
	1 Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephant's tusks or Bekko:			
	Gloves and mittens, of leather, other than those for sports	17.5 %	17.5 %	42030101
	Other	20 %	20 %	42030102
	2 Other:			
	°(1) Gloves and mittens, of leather, other than those for sports	10 %	10 %	42030201
	°(2) Other	12.5 %	12.5 %	42030202
	Baseball gloves and mitts			
	Gloves and mitts for sports, n.e.s.			
	Apparel or clothing			
	Belts worn on person			
	Wrist-watch bracelets			
	Clothing accessories, n.e.s			
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes:			
	1 Belts or beltings, combing leathers and intergill-leathers	22.5 %	22.5 %	420401
	Belts and belting			
	Combing leather and intergill-leather			
	2 Other	7.5 %	4.9 %	420402
42.05	Other articles of leather or of composition leather	12.5 %	12.5 %	4205

No.	Description	Base Rate	Offer	Tariff Line No.
42.06	Articles made from gut (other than silk-worm gut), from gold-beater's skin, from bladders or from tendons	7.5 %	4.9 %	4206
43.01	Raw furskins:			
	1 Of lambs, of goats or of kids	Free	Free	430101
	2 Of minks, of rabbits or of hares :			
	Furskins, of rabbits or of hares	20 %		43010201
	Furskins of minks	20 %		43010202
	3 Other :			
	Furskins, of squirrel or of flying squirrel	10 %	5.8 %	43010301
	Furskins, of foxes	5 %	5 %	43010302
	Other	5 %	5 %	43010303
43.02	Furskings, tanned or dressed, including furskings assembled in plates, crosses and similar forms ; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)			
	Sheep and goat furskin	15 %	15 %	430201
	Rabbit furskin	15 %	15 %	430202
	Other	15 %	15 %	430203
43.03	Articles of furskin.			
	Apparel (including parts thereof) and clothing accessories:			
	Of sheep and goat furskin	20 %	20 %	43030101
	Of rabbit furskin	20 %	20 %	43030102
	Other	20 %	20 %	43030103
	Other:			
	Of sheep and goat furskin	20 %	20 %	43030201
	Of rabbit furskin	20 %	20 %	43030202
	Other	20 %	20 %	43030203
43.04	Artificial fur and articles made thereof	25 %	7.5 %	4304

No.	Description	Base Rate	Offer	Tariff Line No.
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	Free	AG	4401
	Fuel wood			
	Wood waste			
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	Free	AG	4402
	Coconut shell charcoal			
	Other:			
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down:			
	1 Of Kwarin, Tsuge or box-wood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	Free	AG	440301
	2 Of Kiri (genus *Paulownia*)	5 %	AG	440302
	3 Other:			
	Pulpwood:			
	Of coniferous species	Free	AG	44030301A
	Other:			
	Of lignum vitae and of teak	Free	AG	44030301B
	Of lauan, kruing, mersawa and other "Dipterocarpaceae" family	Free	AG	44030301B
	Other	Free	AG	44030301B

No.	Description	Base Rate	Offer	Tariff Line No.
(44.03 -3)	Sawlogs and veneer logs:			
	Of coniferous species:	Free	AG	44030302A
	Of genus *Pinus*			
	Of Sitka spruce			
	Of genus *Abies* and genus *Picea*, excluding Sitka spruce			
	Of genus *Larix*			
	Of white cedar, yellow cedar and other genus *Chamaecyparis*			
	Of hemlock and other genus *Tsuga*			
	Of red cedar and other genus *Thuja*			
	Of douglas fir and other genus *Pseudotsuga*			
	Other			
	Other:			
	Of lauan, kruing mersawa and other *Dipterocarpaceae* family	Free	AG	44030302BA
	Of ebonywood with white streaks	Free	AG	44030302BB
	Of cottonwood and aspens	Free	AG	44030302BC
	Of lignum vitae	Free	AG	44030302BD
	Of teak	Free	AG	44030302BE
	Of mahogany	Free	AG	44030302BF
	Of American black wallnut	Free	AG	44030302BG

No.	Description	Base Rate	Offer	Tariff Line No.
(44.03 -3)	Of sandal wood	Free	AG	44030302BH
	Other	Free	AG	44030302BI
	Pitprops (mine timber):			
	Of non-coniferous species (excluding lauan, kruing, mersawa and other *Dipterocarpaceae* family)	Free	AG	44030303A
	Other	Free	AG	44030303B
	Other:			
	Of non-coniferous species (excluding lauan, kruing, mersawa and other *Dipterocarpaceae* family)	Free	AG	44030304A
	Other	Free	AG	44030304B
44.04	Wood, roughly squared or half-squared, but not further manufactured:			
	1 Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	Free	AG	440401
	2 Of Kiri (genus *Paulownia*)	2.5 %	AG	440402
	3 Other;			
	Of coniferous species	Free	AG	44040301
	Of non-coniferous species	Free	AG	44040302
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:			

No.	Description	Base Rate	Offer	Tariff Line No.
(44.05)	1 Of Kwarin, Tsuge or box-wood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	Free	AG	440501
	2 Of Kiri (genus *Paulownia*)	2.5 %	AG	440502
	3 Of genus *Pinus*, genus *Abies* (other than California red fir, ground fir, noble fir and pacific silver fir), genus *Picea* (other than Sitka spruce) and genus *Larix*, not more than 160 mm in thickness	10 %	AG	440503
	Of genus *Pinus*			
	Of genus *Abies* and genus *Picea*			
	Of genus *Larix*			
	4 Of lauan, kruing, mersawa and other *Dipterocarpaceae* family	10 %	AG	440504
	5 Other :			
	Of coniferous species:	Free	AG	44050501
	Of genus *Pinus*, more than 160mm in thickness			
	Of Sitka spruce :			
	Not more than 160 mm in thickness			
	More than 160mm in thickness			
	Of genus *Abies* and genus *Picea*, more than 160mm in thickness			
	Of genus *Larix*, more than 160mm in thickness			
	Of white cedar, yellow cedar and other genus *Chamaecyparis* :			
	Not more than 160 mm in thickness			
	More than 160mm in thickness			
	Of hemlock and other genus *Tsuga*:			

No.	Description	Base Rate	Offer	Tariff Line No.
(44.05 -5)	Not more than 160 mm in thickness			
	More than 160mm in thickness			
	Of douglas fir and other genus *Pseudotsuga*			
	Not more than 160 mm in thickness			
	More than 160mm in thickness			
	Of incensecedar:			
	Not more than 20cm in length, not more than 7cm in width and not more than 10mm in thickness			
	Other			
	Other:			
	Not more than 160 mm in thickness			
	More than 160mm in thickness			
	Other:			
	Of teak	Free	AG	44050502A
	Of lignum vitae	Free	AG	44050502B
	Other	Free	AG	44050502C
44.07	Railway or tramway sleepers of wood	Free	AG	4407
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like:			

No.	Description	Base Rate	Offer	Tariff Line No.
(44.09)	1 Kyogi and the like; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks	7.5 %	AG	440901
	Wooden sticks			
	Other			
	2 Drawn wood	7.5 %	AG	440902
	Of bamboo			
	Other			
	3 Other			
	Pulpwood, coniferous species	Free	AG	44090301
	Pulpwood, non-coniferous species	Free	AG	44090302
	Split poles, piles, pickets and stakes, and hoop-wood	Free	AG	44090303
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders	22.5 %	9 %	4411
	Hardboard			
	Other			
44.12	Wood wool and wood flour	2.5 %	AG	4412
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:			
	1 Of Kwarin, Tsuge or box-wood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	Free	AG	441301
	2 Of Kiri (genus *Paulownia*)	2.5 %	AG	441302
	3 Of genus *Pinus*, genus *Abies* (other than California red fir, ground fir, noble fir and pacific silver fir), genus *Picea* (other than sitka spruce) and genus *Larix*, not more than 160 mm in thickness	10 %	AG	441303

No.	Description	Base Rate	Offer	Tariff Line No.
(44.13 -4)	4 Of lauan, kruing, mersawa and other *Dipterocarpaceae* family	10 %	AG	441304
	5 Other	Free	AG	441305
	Of coniferous species			
	Of non-coniferous species			
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm:			
	1 Of Kwarin, Tsuge or box-wood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks :			
	Veneer sheets, cut, sawn or split, excluding those reinforced with paper or fabric	20 %	AG	44140101
	Other	20 %	AG	44140102
	2 Other :			
	Of incense cedar, not more than 20 cm in length and not more than 8 cm in width	15 %	AG	44140201
	Veneer sheets of teak, cut, sawn or split, excluding those reinforced with paper or fabric	Free	AG	44140202
	Sheets for plywood	15 %	AG	44140203
	Other	15 %	AG	44140204
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry :			
	Plywood:			
	Varnished, printed, grooved, overlaid or similarly surface-worked	20 %	AG	44150101

No.	Description	Base Rate	Offer	Tariff Line No.
(44. 15)	Tongued, grooved or similarly works on one or both sides			
	Other			
	Other:			
	With face plies on both sides of coniferous species	15 %	AG	44150102A
	Other:	20 %	AG	44150102B
	Less than 3mm in thickness			
	Not less than 3mm but less than 6mm in thickness			
	Not less than 6mm but less than 12 mm in thickness			
	Not less than 12 mm in thickness			
	Laminated lumber	20 %	AG	441502
	Other	20 %	AG	441503
44. 16	Cellular wood panels, whether or not faced with base metal	10 %	AG	4416
44. 17	"Improved" wood, in sheets, blocks or the like	15 %	AG	4417
44. 18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like:			
	1 In sheets or in boards	20 %	AG	441801
	2 Other	15 %	AG	441802

No.	Description	Base Rate	Offer	Tariff Line No.
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	15 %	7.2 %	4419
44.20	Wooden picture frames, photograph frames, mirror frames and the like	15 %	7.2 %	4420
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	7.5 %	4.2 %	4421
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves:			
	1 Riven or sawn staves	2.5 %	AG	442201
	2 Other:			
	(1) Used	5 %	3.2 %	44220201
	(2) Other	7.5 %	4.2 %	44220202
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):			
	*(1) Tategu (door, window sash and the like) and Tokobashira	7.5 %	Free	442301
	*(2) Other	7.5 %	4.9 %	442302
	Transom			
	Other			
44.24	Household utensils of wood	10 %	7 %	4424
	Waribashi			
	Other			
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:			
	1 Boot and shoe lasts and trees	5 %	3.2 %	442501
	2 Other	7.5 %	4.2 %	442502
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood:			
	1 Bobbins	7.5 %	4.2 %	442601
	2 Other	10 %	4.8 %	442602

No.	Description	Base Rate	Offer	Tariff Line No.
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:			
	1 Combined with metals plated with precious metals, coral, elephants' tusks or Bekko.	40 %	12 %	442701
	2 Other:			
	(1) Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	15 %	4 %	44270201
	(2) Other	10 %	4 %	44270202
44.28	Other articles of wood:			
	1 Fans and hand screens, non-mechanical; frames and handles therefor and parts of such frames and handles:			
	(1) Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	15 %	7.2 %	44280101
	(2) Other:			
	A Made of, or combined with, red sandal wood, rosewood, ebony wood or sandal wood	12.5 %	6.6 %	44280102A
	B Other	10 %	5.8 %	44280102B
	2 Match splints	Free	AG	442802
	3 Wooden pegs or pins for foot ware	7.5 %	AG	442803
	4 Wood paving blocks	Free	AG	442804
	5 Other:			
	(1) Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	15 %	5.7 %	44280501
	(2) Other			
	Kushi, of bamboo	10 %	10 %	44280502
	Other	10 %	5.8 %	44280502

No.	Description	Base Rate	Offer	Tariff Line No.
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	Free	Free	4501
	Bark			
	Other			
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	5 %	3.7 %	4502
45.03	Articles of natural cork	10 %	4.8 %	4503
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:			
	1 Crown discs and round rods having a diameter suitable for manufacture of crown disc	12.5 %	5.4 %	450401
	Crown disc			
	Other			
	2 Other	10 %	4.8 %	450402
46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:			
	1 Straw braid	20 %	4 %	460201
	2 Mushiro, Komo and rushmats			
	Mushiro	Free	Free	46020201
	Komo and rushmats	Free	Free	46020202
	3 Other:			
	(1) Of artificial plastic materials	15 %	5.7 %	46020301
	Plaits and similar products of plaiting materials			
	Other			
	(2) Other			
	Plaits and similar products of plaiting materials	15 %	5.7 %	46020302A
	Other:			
	Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus tegetiformis*)	7.5 %	7.5 %	46020302BA
	Other	7.5 %	4.9 %	46020302BB

No.	Description	Base Rate	Offer	Tariff Line No.
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah:			
	1 Fans and hand screens, non-mechanical; frames and handles therefor and parts of such frames and handles	10 %	5.8 %	460301
	2 Other:			
	(1) Of artificial plastic materials	15 %	5.7 %	46030201
	(2) Other	15 %	12 %	46030202
	Of bamboo			
	Other			
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material:			
	1 Wood pulp:			
	(1) Mechanical pulp	5 %	3.7 %	47010101
	(2) Chemical pulp:			
	A Sulphite pulp	5 %	3.7 %	47010102A
	Of dissolving grades			
	Other:			
	Unbleached			
	Bleached			
	B Kraft pulp	5 %	3.7 %	47010102B
	Of dissolving grades.			
	Other:			
	Unbleached			
	Bleached			
	C Other	5 %	3.7 %	47010102C
	Semi-chemical pulp			
	Other			
	2 Other:			
	(1) Cotton linter pulp	Free	Free	47010201
	(2) Other	5 %	3.7 %	47010202
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	Free	Free	4702
	Of punched-card and the like			

No.	Description	Base Rate	Offer	Tariff Line No.
(4202)	Of kraftpaper, kraft-paperboard or corrugated board			
	Other			
48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets:			
	1 Hand-made	7.5 %	4.2 %	480101
	2 Other:			
	(1) Tissue paper, weighing not more than 30 g/m²:			
	A Cigarette paper in rolls	10 %	5.8 %	48010201A
	B Other	15 %	7.2 %	48010201B
	For printing or writting			
	Other			
	(2) Printing, writing or drawing paper, weighing more than 30 g/m² but not more than 300 g/m²:			
	A Newsprint paper, containing ground wood pulp, in rolls, exceeding 80cm in width, and weighing not more than 58 g/m²	5.5 %	3.9 %	48010202A
	More than 161 cm in width			
	Not more than 161 cm in width			
	B Other	10 %	5.8 %	48010202B
	Newsprint paper, containing ground wood pulp, in rolls, not exceeding 80cm in width, and weighing not more than 58 g/m²			
	Newsprint paper, n.e.s.			
	Printing paper, wholly of bleached chemical pulp			
	Printing paper, n.e.s.			
	Writing paper			
	Drawing paper			

No.	Description	Base Rate	Offer	Tariff Line No.
(48.01 -2)	(3) Wrapping paper, weighing more than 30 g/m² but not more than 300 g/m²	15 %	12 %	48010203
	Kraft liner			
	Sack kraft paper			
	Kraft paper, of unbleached kraft pulp			
	Other Kraft paper,			
	Wrapping paper, of sulphite pulp			
	Semi-chemical fluting paper			
	Other			
	(4) Paperboard, weighing more than 300g/m²	10 %	8 %	48010204
	Kraft liner paper			
	Kraft paper board, n.e.s.			
	White paper boards			
	Other			
	(5) Other:			
	A In rolls, weighing more than 130 g/m²	20 %	8.2 %	48010205A
	B Other	15 %	7.2 %	48010205B

No.	Description	Base Rate	Offer	Tariff Line No.
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	7.5 %	4.2 %	4803
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	7.5 %	4.2 %	4804
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:			
	1 Corrugated paper and paperboard	7.5 %	4.2 %	480501
	2 Other	7.5 %	4.2 %	480502
	Creped or crinkled paper, whether or not embossed or perforated:			
	Of kraft paper			
	For household or toilet use, other than kraft			
	Other			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets:			
	1 Ruled, lined or squared:			
	(1) Paper; paperboard, weighing not more than 300 g/m²	7.5 %	4.2 %	48070101
	(2) Other	5 %	3.2 %	48070102
	2 Other:			
	(1) Art paper	15 %	7.2 %	48070201
	(2) Tracing paper	7.5 %	4.9 %	48070202
	(3) Paraffined paper and waxed paper	5 %	3.7 %	48070203
	(4) Oiled paper	5 %	3.7 %	48070204
	(5) Lithographic paper	7.5 %	4.9 %	48070205
	(6) Carbon paper	7.5 %	4.9 %	48070206
	(7) Tarred paper	5 %	3.7 %	48070207
	(8) Adhesive products coated with an adhesive			
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5 %	5.8 %	48070208A
	Other	10 %	5.8 %	48070208B
	(9) Other	10 %	5.8 %	48070209
	Printing, writing or drawing paper			
	Other:			
	Paper and paperboard, coated or impregnated with artificial or synthetic resins			
	Paper and paperboard, bituminised or asphalted			
	Baryta paper			
	Other			
48.08	Filter blocks, slabs and plates, of paper pulp	2.5 %	2 %	4808

No.	Description	Base Rate	Offer	Tariff Line No.
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	10 %	4.8 %	4810
48.11	Wallpaper and lincrusta; window transparencies of paper:			
	1 Wallpaper and lincrusta	5 %	3.7 %	481101
	2 Window transparencies of paper	7.5 %	4.2 %	481102
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	7.5 %	4.2 %	4812
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:			
	1 Carbon paper	7.5 %	4.2 %	481301
	2 Transfer paper	7.5 %	4.2 %	481302
	3 Other	7.5 %	4.2 %	481303
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	7.5 %	4.2 %	4814
48.15	Other paper and paperboard, cut to size or shape:			
	1 Printing, writing or drawing paper, weighing more than 30g/m² but not more than 300g/m²	5 %	3.2 %	481501

No.	Description	Base Rate	Offer	Tariff Line No.
(48.15 -2)	2 Filter paper and test paper, for laboratory or industrial uses	5 %	3.2 %	481502
	Filter paper			
	Test paper			
	3 Paperboard, weighing more than 300g/m²	5 %	3.2 %	481503
	4 Other	7.5 %	4 %	481504
	Toilet paper			
	Adhesive products coated with an adhesive.....			
	Paper tape			
	Other			
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:			
	1 Box files, letter trays, storage boxes and similar articles, of a kind commonly used in offices, shops and the like	6.5 %	3.8 %	481601
	2 Paper bags	15 %	5.7 %	481602
	3 Other	13 %	5.4 %	481603
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:			
	1 Albums	10 %	4.8 %	481801
	2 Other	7.5 %	4.2 %	481802
	Exercise books, registers, diaries, memorandum blocks and similar articles			
	Blank forms			
	Book files, file covers and book covers			
	Other			
48.19	Paper or paperboard labels, whether or not printed or gummed	7.5 %	4.2 %	4819

No.	Description	Base Rate	Offer	Tariff Line No.
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	7.5 %	4.2 %	4820
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:			
	1 Cards for punched-card system statististical machines, tapes for monotype and similar cards or tapes, perforated for recording	Free	Free	482101
	2 Other :			
	Cards and tape for punched-card machines	7.5 %	4.2 %	48210201
	Trays, dishes, plates, cups and the like	7.5 %	4.2 %	48210202
	Handkerchiefs, cleansing tissues, towels, table napkins, tablecloths, bed sheets and other paper linen; paper under garments (excluding baby napkins)	7.5 %	4.2 %	48210203
	Sanitary towels and tampons; baby napkins	7.5 %	4.2 %	48210204
	Articles of cellulose wadding	10 %	4.8 %	48210205
	Articles of pulp	7.5 %	4.2 %	48210206
	Articles of paper or paperboard, n.e.s.	7.5 %	4.2 %	48210207
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free	Free	4901
49.02	Newspapers, journals and periodicals, whether or not illustrated	Free	Free	4902
	Newspapers			
	Other			
49.03	Children's picture books and painting books.	Free	Free	4903
49.04	Music, printed or in manuscript, whether or not bound or illustrated.	Free	Free	4904

No.	Description	Base Rate	Offer	Tariff Line No.
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free	Free	4905
	Maps and hydrographic and similar charts			
	Printed globes (terrestrial or celestial)			
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts.	Free	Free	4906
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books.	Free	Free	4907
49.08	Transfers (Decalcomanias)	7.5 %	4.2 %	4908
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings.	7.5 %	4.2 %	4909
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks.	7.5 %	4.2 %	4910
49.11	Other printed matter, including printed pictures and photographs:			
	1 Photographs	7.5 %	Free	491101
	2 Other	Free	Free	491102
	Trade advertising material, commercial catalogues and the like			
	Printed pictures			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
50.01	Silk-worm cocoons suitable for reeling	140 yen/kg	AG	5001
50.02	Raw silk (not thrown):			
	1 Wild silk	Free	AG	500201
	2 Other	7.5 %	AG	500202
	Double cocoons silk			
	Raw silk, 20/22 and 2 A grade			
	Raw silk, 20/22, n.e.s.			
	Raw silk, 26/29			
	Other			
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags):			
	1 Floss silk and peigne	Free	Free	500301
	Floss silk			
	Peigne			
	2 Other	Free	Free	500302
	Cocoon waste			
	Silk noil			
	Other			
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	7.5 %	7.5 %	5004
50.05	Yarn spun from noil or other waste silk, not put up for retail sale:			
	1 Yarn spun from silk waste other than noil	15 %		500501
	Yarn spun from wild silk			
	Other			
	2 Yarn spun from noil silk	15 %		500502
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk:			
	1 Silk yarn and yarn spun from noil or other waste silk	7.5 %	7.5 %	500701
	2 Other	15 %	7.2 %	500702

No.	Description	Base Rate	Offer	Tariff Line No.
50.09	Woven fabrics of silk, of noil or other waste silk:			
	1 Woven fabrics of silk or of waste silk other than noil:			
	(1) Having either the warp or the weft of synthetic fibres or acetate fibres	12.5 %	12.5 %	50090101
	(2) Other	10 %	10 %	50090102
	Mixed with other fibres:			
	Mixed with wool or fine animal hair (woollen fabrics)			
	Mixed with wool or fine animal hair (worsted fabrics)			
	Other			
	Consisting wholly of silk:			
	Not more than 45 cm in width:			
	Dyed in the fibre or yarn prior to weaving:			
	Figured			
	Of kasuri yarn			
	Other			
	Other:			
	Figured			
	Sibori			
	Other			
	More than 45 cm in width:			
	Dyed:			
	Figured			
	Other			
	Other:			
	Figured			
	Of not thrown silk, other than wild silk:			
	Weighing not less than 32.5 g/m²			

No.	Description	Base Rate	Offer	Tariff Line No.
(50.09 -1-(2)	Weighing less than 32.3 g/m²			
	Other			
	2 Woven fabrics of noil silk:			
	(1) Having either the warp or the weft of synthetic fibres or acetate fibres	12.5 %	12.5 %	50090201
	(2) Other	10 %	10 %	50090202
	Consisting wholly of silk noil:			
	Not more than 45 cm in width			
	More than 45 cm in width			
	Other			
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres:			
	(1) Containing more than 10% by weight of silk	7.5 %	7.5 %	51010101
	(2) Other			
	Containing more than 50 % by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres:	12.5 %	10 %	51010102A
	Of nylon fibres:			
	Textured yarns			
	Other:			
	Untwisted or with a twist of not more than 50 turns per metre			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(51.01 -1(2))	Of polyester fibres:			
	Textured yarns			
	Other:			
	Untwisted or with a twist of not more than 50 turns per metre			
	Other			
	Of other synthetic fibres			
	Of acetate fibres			
	Other			
	Other synthetic fibres yarn of a weight not exceeding 0.5 g/m	25 %	10 %	51010102B
	Other	25%	10 %	51010102B
	2 Other :			
	(1) Containing more than 10% by weight of silk	7.5 %	7.5 %	51010201
	(2) Other	7.5 %	6 %	51010202
	Of viscose rayon fibres			
	Other			
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:			
	1 Of synthetic fibre materials:			
	Monofil and imitation catgut:	12.5 %	10 %	51020101
	Of nylon fibres			
	Other			
	Strip	15 %	7.2 %	51020102
	2 Of acetate fibre materials	12.5 %	6.6 %	510202
	3 Other	7.5 %	4.9 %	510203

No.	Description	Base Rate	Offer	Tariff Line No.
51.03	Yarn of man-made fibres (continuous), put up for retail sale:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres	12.5 %	6.6 %	510301
	Of synthetic fibres			
	Of acetate fibres			
	2 Other	7.5 %	4.9 %	510302
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres (including strip, made of raw materials of these fibres), or having either the warp or the weft of such fibres			
	(1) Containing more than 10% by weight of silk	12.5 %	12.5 %	51040101
	(2) Other			
	*(1) Fabrics consisting wholly of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres or vinylon fibres (hereinafter in this heading and heading No. 56.07 referred to as "the Nylon Fibres, etc.") or of all the foregoing fibres mixed with acetate fibres:			
	Tyre cord fabric:	12.5 %	6.6 %	51040102AA
	Of nylon fibres			
	Of polyester fibres			
	Other			
	Containing not less than 85% by weight of "the Nylon Fibres, etc." except tyre cord fabrics			

No.	Description	Base Rate	Offer	Tariff Line No.
(51.04 -1)	Fabrics not exceeding 127 mm in width and figured fabrics, gauze and the like	12.5 %	8 %	51040102AB
	Containing not less than 85% by weight of nylon fibres:			
	Plain of untwisted yarn and weighing not more than 80g/m²:			
	Dyed			
	Other			
	Other:			
	Dyed			
	Other			
	Containing not less than 85% by weight of polyester fibres:			
	Of textured yarn and weighing not less than 130g/m²:			
	Dyed			
	Other			
	Other:			
	Dyed			
	Other			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(51.04 -1)	Other:	10 %	8 %	51040102AB
	Containing not less than 85% by weight of nylon fibres:			
	Plain of untwisted yarn and weighing not more than 80g/m²:			
	Dyed			
	Other			
	Other:			
	Dyed			
	Other			
	Containing not less than 85% by weight of polyester fibres:			
	Of textured yarn and weighing not less than 130g/m²:			
	Dyed			
	Other			
	Other:			
	Dyed			
	Other			
	Other			
	Containing less than 85 % by weight of "the Nylon Fibres, etc." which predominate in weight over any other textile material, except tyre cord fabrics:			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze and the like	12.5 %	8 %	51040102AC

No.	Description	Base Rate	Offer	Tariff Line No.
(51.04 -1)	Of nylon fibres			
	Of polyester fibres			
	Other			
	Other	10 %	8 %	51040102AC
	Of nylon fibres			
	Of polyester fibres			
	Other			
	Containing not less than 85% by weight of acetate fibres, except tyre cord fabrics :			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze and the like	12.5 %	8 %	51040102AD
	Other	10 %	8 %	51040102AD
	Other:			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze and the like	12.5 %	8 %	51040102AE
	Other	10 %	8 %	51040102AE

No.	Description	Base Rate	Offer	Tariff Line No.
	*[2] Fabrics consisting wholly of synthetic fibres (excluding "the Nylon Fibres, etc.") or such fibres mixed with acetate fibres, excluding those containing more than 50% by weight of acetate fibres or having either the warp or the weft of acetate fibres :			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze, tyrecord fabrics and the like	25 %	16 %	51040102BA

No.	Description	Base Rate	Offer	Tariff Line No.
(51.04 -1)	Containing not less than 85% by weight of synthetic fibres			
	Other			
	Other	20 %	16 %	51040102BB
	Containing not less than 85% by weight of synthetic fibres			
	Other			
	Other fabrics:			
	Containing more than 50% by weight of "the Nylon Fibres, etc." or acetate fibres, or having either the warp or the weft of such fibres:	12.5 %	10 %	51040102CA
	Containing not less than 85% by weight of "the Nylon Fibres, etc."			
	Containing less than 85% by weight of "the Nylon Fibres, etc." which predominate in weight over any other textile material:			
	Of nylon fibres			
	Of polyester fibres			
	Other			
	Containing not less than 85% by weight of acetate fibres:			
	Dyed			
	Other			
	Other			
	Other:	25 %	20 %	51040102CB
	Containing not less than 85% by weight of synthetic fibres			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
	2 Other			
	(1) Containing more than 10% by weight of silk	10 %	10 %	51040201
	(2) Other	7.5 %	6 %	51040202
	Tyre cord fabrics			
	Other:			
	Containing not less than 85% by weight of regenerated fibres:			
	Containing not less than 85% by weight of viscose rayon fibres:			
	Dyed			
	Other			
	Other			
	Other:			
	Of viscose rayon fibres:			
	Dyed			
	Other			
	Other			
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	10 %	7 %	5201
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	10 %	7 %	5202
53.01	Sheep's or lambs' wool, not carded or combed	Free	Free	5301
	Greasy or fleece-washed			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
53.02	Other animal hair (fine or coarse), not carded or combed:			
	1 Alpaca hair	Free	Free	530201
	2 Other	Free	Free	530202
	Fine animal hair:			
	Angora rabbit hair			
	Angora goat hair			
	Cashmere goat hair			
	Other goat hair			
	Other			
	Other coarse hair			
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	Free	Free	5303
	Wool noils			
	Yarn waste of wool or of other animal hair			
	Other			
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	Free	Free	5304
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:			
	1 Roving	5 %	3.2 %	530501
	2 Other	Free	Free	530502
	Sheep's and lambs' wool tops			
	Alpaca hiar tops			
	Goat hair tops and camel hair tops			
	Animal hair tops, n.e.s.			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale.	5 %	4 %	5306
	Containing not less than 85% by weight of wool:			
	With a twist of not more than 350 turns per metre			
	With a twist of more than 350 turns per metre			
	Containing less than 85 % by weight of wool:			
	With a twist of not more than 350 turns per metre:			
	Grey			
	Other			
	With a twist of more than 350 turns per metre			
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	5 %	4 %	5307
	Containing not less than 85% by weight of wool:			
	Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist of not more than 350 turns per metre:			
	Grey			
	Other			
	Other:			
	Grey			
	Other			
	Containing less than 85 % by weight of wool:			

No.	Description	Base Rate	Offer	Tariff Line No.
(53.07)	Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist of not more than 350 turns per metre			
	Other			
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	5 %	3.7 %	5308
	Woollen yarn			
	Worsted yarn			
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	5 %	3.7 %	5309
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	7.5 %	6 %	5310
	Containing not less than 85% by weight of wool or fine animal hair:			
	Woollen yarn			
	Worsted yarn			
	Other:			
	Woollen yarn			
	Worsted yarn.			
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair:			
	1 Containing more than 10% by weight of silk	10 %	10 %	531101
	Mixed with wool or fine animal hair (woollen fabrics)			
	Mixed with wool or fine animal hair (worsted fabrics)			
	2 Other :			
	(1) Weighing more than 200 g/m²	15% or 250 yen/m², whichever is the greater	12 % or 200 yen/m², whichever is the greater	53110201

No.	Description	Base Rate	Offer	Tariff Line No.
(53.11 -1)				
	Containing not less than 85% by weight of wool or fine animal hair:			
	Woollen fabrics			
	Worsted fabrics			
	Containing less than 85 % by weight of wool or fine animal hair:			
	Mixed mainly or solely with continuous synthetic fibres:			
	Woollen fabrics			
	Worsted fabrics			
	Mixed mainly or solely with discontinuous synthetic fibres:			
	Woollen fabrics			
	Worsted fabrics			
	Other:			
	Woollen fabrics			
	Worsted fabrics			
2	Other	10 %	8 %	53110202
	Containing not less than 85% by weight of wool or fine animal hair:			
	Woollen fabrics			
	Worsted fabrics			
	Containing less than 85 % by weight of wool or fine animal hair:			
	Mixed mainly or solely with continuous synthetic fibres:			
	Woollen fabrics			

No.	Description	Base Rate	Offer	Tariff Line No.
(53.11 -2)	Worsted fabrics			
	Mixed mainly or solely with discontinuous synthetic fibres:			
	Woollen fabrics			
	Worsted fabrics			
	Other:			
	Woollen fabrics			
	Worsted fabrics			
53.12	Woven fabrics of horsehair or of other coarse animal hair	7.5 %	4.9 %	5312
	Woven fabrics of horsehair			
	Other			
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):			
	1 Flax, scoured	7.5 %	4.9 %	540101
	2 Other	Free	AG	540102
	Flax, raw or retted			
	Flax, n. e. s.			
	Flax tow and waste			
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):			

No.	Description	Base Rate	Offer	Tariff Line No.
(54.02)	1 Ramie, scoured	7.5 %	4.9 %	540201
	2 Other	Free	AG	540202
	Ramie			
	Ramie noils and waste			
54.03	Flax or ramie yarn, not put up for retail sale	15 %	12 %	5403
	Flax yarn			
	Ramie yarn			
54.04	Flax or ramie yarn, put up for retail sale	12.5 %	6.6 %	5404
54.05	Woven fabrics of flax or of ramie:			
	1 Plain:			
	(1) Weighing not more than 135g/m² and having more than 110 warp and weft yarns in 2.54cm square	30 %	20 %	54050101
	(2) Other	25 %	20 %	54050102
	Consisting wholly of flax or ramie			
	Other			
	2 Other	30 %	20 %	540502
	Consisting wholly of flax or ramie			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
55.01	Cotton, not carded or combed	Free	Free	5501
55.02	Cotton linters	Free	Free.	5502
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	Free	Free	5503
	Cotton yarn waste			
	Other			
55.04	Cotton, carded or combed.	Free	Free	5504
55.05	Cotton yarn, not put up for retail sale:			
	1 Containing more than 10% by weight of synthetic fibres or acetate fibres	10.5 %	8.4 %	550501
	Measuring, per single yarn, not more than 14,000m per kg:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 14,000 m but not more than 40,000m per kg:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 40,000 m but less than 80,000 m per kg:			
	Unbleached, not mercerised			

No.	Description	Base Rate	Offer	Tariff Line No.
	Other			
(55.05 -1)	Measuring, per single yarn, not less than 80,000 m per kg:			
	Unbleached, not mercerised			
	Other			
	2 Other:			
	(1) Sewing threads, embroidery threads and lace threads	5.5 %	4.4 %	55050201
	Measuring, per single yarn, not more than 14,000m per kg			
	Measuring, per single yarn, more than 14,000 m but not more than 40,000m per kg			
	Measuring, per single yarn, more than 40,000 m but less than 80,000 m per kg			
	Measuring, per single yarn, not less than 80,000 m per kg.			
	(2) Other	3.5% or 25 yen/kg, whichever is the greater	2.8 % or 20 yen/kg, whichever is the greater	55050202

No.	Description	Base Rate	Offer	Tariff Line No.
(55.05 -2-(2))				
	Measuring, per single yarn, not more than 14,000m per kg:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 14,000 m but not more than 40,000m per kg:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 40,000 m but not more than 60,000m per kg:			

No.	Description	Base Rate	Offer	Tariff Line No.
(55.05 -2-(2))	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, more than 60, 000 m but less than 80, 000 m per kg:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
	Measuring, per single yarn, not less than 80, 000 m per kg:			
	Consisting wholly of cotton:			
	Unbleached, not mercerised			
	Other			
	Mixed with other fibres:			
	Unbleached, not mercerised			
	Other			
55.06	Cotton yarn, put up for retail sale	5.5 %	4.4 %	5506

No.	Description	Base Rate	Offer	Tariff Line No.
55.07	Cotton gauze:			
	1 Having either the warp or the weft of synthetic fibres or acetate fibres	14 %	11.2 %	550701
	Unbleached, not mercerised			
	Other			
	2 Containing more than 10% by weight of synthetic fibres or acetate fibres (other than those specified in 1 above)	10.5 %	8.4 %	550702
	Unbleached, not mercerised			
	Other			
	3 Other	7 %	5.6 %	550703
	Unbleached, not mercerised			
	Other			
55.08	Terry towelling and similar terry fabrics, of cotton:			
	1 Having either the warp or the weft of synthetic fibres or acetate fibres	14 %	7 %	550801
	Unbleached, not mercerised			
	Other			
	2 Containing more than 10% by weight of synthetic fibres or acetate fibres (other than those specified in 1 above)	10.5 %	6 %	550802
	Unbleached, not mercerised			
	Other			
	3 Other	7 %	5.6 %	550803
	Unbleached, not mercerised			
	Other			
55.09	Other woven fabrics of cotton:			
	1 Having either the warp or the weft of flax or ramie	17.5 %	14 %	550901

No.	Description	Base Rate	Offer	Tariff Line No.
(55.09 -1)	Unbleached, not mercerised			
	Other			
	2 Having either the warp or the weft of synthetic fibres or acetate fibres	14 %	11.2 %	550902
	Unbleached, not mercerised			
	Other			
	3 Containing more than 10% by weight of synthetic fibres or acetate fibres (other than those specified in 2 above)	10.5 %	8.4 %	550903
	Containing not less than 85% by weight of cotton:			
	Unbleached, not mercerised			
	Other			
	Containing less than 85% by weight of cotton:			
	Unbleached, not mercerised			
	Other			
	4 Other	7% or 5.5% + 1.90 yen/m^2, whichever is the greater	5.6 % or 4.4 % + 1.52 yen/m^2, whichever is the greater	550904

No.	Description	Base Rate	Offer	Tariff Line No.
(55.09 -4)	Containing not less than 85% by weight of cotton:			
	Unbleached, not mercerised:			
	Sheeting			
	Shirting			
	Poplin			
	Voile and lawn			
	Twill			
	Satin			
	Other			
	Dyed in fibers or yarn prior to weaving:			
	Gingham			
	Poplin			
	Other			
	Printed:			
	Sheeting			
	Shirting			
	Poplin			
	Voile and lawn			
	Twill			
	Satin			
	Other			
	Other:			
	Sheeting			
	Shirting			
	Poplin			
	Voil and lawn			
	Twill			
	Satin			
	Other			
	Containing less than 85% by weight of cotton:			
	Unbleached, not mercerised			

No.	Description	Base Rate	Offer	Tariff Line No.
(55.09 -4)	Other			
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres			
	Containing more than 50 % by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylen fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres:	12.5 %	10 %	56010101
	Of nylon fibres			
	Of polyester fibres			
	Of polyacrylonitrile fibres			
	Of other synthetic fibres			
	Of acetate fibres			
	Other	25 %	10 %	56010102
	2 Other	7.5 %	6 %	560102
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous):			
	1. Of synthetic fibres	12.5 %	10 %	560201
	Of nylon fibres			
	Of polyester fibres			
	Of polyacrylonitrile fibres			
	Other			
	2 Of acetate fibres	12.5 %	6.6 %	560202
	3 Other	7.5 %	4.9 %	560203

No.	Description	Base Rate	Offer	Tariff Line No.
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:			
	Of synthetic fibres	6.25 %	4.3 %	560301
	Other	Free	Free	560302
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres	12.5 %	10 %	560401
	Of nylon fibres			
	Of polyester fibres			
	Of polyacrylonitrile fibres			
	Of other synthetic fibres			
	Of acetate fibres			
	2 Other	7.5 %	4.9 %	560402
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres:			
	Containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres:	12.5 %	10 %	56050101
	Containing not less than 85% by weight of synthetic fibres:			
	Containing not less than 85% by weight of nylon fibres			
	Containing not less than 85% by weight of polyester fibres			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.05 -1)	Containing not less than 85% by weight of polyacrylonitrile fibres			
	Other			
	Containing less than 85% by weight of synthetic fibres, which predominate in weight over any other textile material:			
	Containing more than 50% but less than 85% by weight of polyester fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
	Containing more than 50% but less than 85% by weight of polyacrylonitrile fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
	Containing not less than 85% by weight of acetate fibres			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.05-1)	Containing less than 85 % by weight of acetate fibres, which predominate in weight over any othey textile material:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
	Other:			
	Containing not less than 85% by weight of synthetic fibres:			
	Synthetic fibre yarn, containing not less than 90% by weight of synthetic fibres and not exceeding 0.5 g/m	25 %	10 %	56050102A
	Other	25 %	10 %	56050102A
	Containing less than 85 % by weight of synthetic fibres, which predominate in weight over any other textile material	25 %	10 %	56050102B

No.	Description	Base Rate	Offer	Tariff Line No.
(56.05 -1)	Other	25 %	10 %	560501020
	2 Other	7.5 %	6 %	560502
	Of synthetic fibres, which predominate in weight over any other textile material			
	Containing not less than 85% by weight of regenerated fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with other fibres			
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale:			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres	12.5 %	10 %	560601
	Containing not less than 85% by weight of synthetic fibres			
	Containing less than 85 % by weight of synthetic fibres, which predominate in weight over any other textile material			
	Other			
	2 Other	7.5 %	4.9 %	560602
56.07	Woven fabrics of man-made fibres (discontinuous or waste):			
	1 Containing more than 50% by weight of synthetic fibres or acetate fibres, or having either the warp or the weft of such fibres:			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.07 -1)	(1) Containing more than 10% by weight of silk	12.5 %	12.5 %	56070101
	(2) Other			
	*(1) Fabrics, consisting of "the Nylon Fibres, etc." or of all the foregoing fibres mixed with acetate fibres			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze, tyre cord fabrics and the like	12.5 %	8 %	56070102A
	Containing not less than 85% by weight of "the Nylon Fibres, etc.":			
	Containing not less than 85% by weight of nylon fibres			
	Containing not less than 85% by weight of polyester fibres			
	Containing not less than 85% by weight of polyacrylonitrile fibers:			
	Dyed			
	Other			
	Other			
	Containing less than 85% by weight of "the Nylon Fibres, etc.", which predominate in weight over any other textile material			
	Containing not less than 85% by weight of acetate fibres			
	Other			
	Other	10 %	8 %	56070102A
	Containing not less than 85% by weight of "the Nylon Fibres, etc.":			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.07 -1)	Containing not less than 85% by weight of nylon fibres			
	Containing not less than 85% by weight of polyester fibres			
	Containing not less than 85% by weight of polyacrylonitrile fibers:			
	Dyed			
	Other			
	Other			
	Containing less than 85% by weight of "the Nylon Fibres, etc.", which predominate in weight over any other textile material			
	Containing not less than 85% by weight of acetate fibres			
	Other			
*(2)	Fabrics consisting wholly of synthetic fibres (excluding "the Nylon Fibres, etc") or such fibres mixed with acetate fibres, excluding those containing more than 50% by weight of acetate fibres or having either the warp or the weft of acetate fibres;			
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze, tyrecord fabrics and the like	25 %	16 %	56070102BA
	Containing not less than 85% by weight of synthetic fibres			
	Other			
	Other	20 %	16 %	56070102BB
	Containing not less than 85% by weight of synthetic fibres			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.07 -(2))	Other fabrics			
	Containing more than 50% by weight of "the Nylon Fibres, etc." or acetate fibres, or having either the warp or the weft of such fibres	12.5 %	10 %	56070102CA
	Containing not less than 85% by weight of "the Nylone Fibres etc."			
	Containing less than 85% by weight of "the Nylone Fibres, etc." which predominate in weight over any other textile material:			
	Containing more than 50% but less than 85% by weight of nylon fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Containing more than 50% but less than 85% by weight of polyester fibres:			
	Mixed mainly or solely with cotton, printed			
	Mixed mainly or solely with cotton, dyed other than printed goods			
	Mixed mainly or solely with cotton, other than dyed goods			

No.	Description	Base Rate	Offer	Tariff Line No.
(56 01 -1(2))	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with discontinuous viscose rayon, dyed			
	Mixed mainly or solely with discontinuous viscose rayon, other than those dyed			
	Mixed mainly or or solely other fibres			
	Containing more than 50% but less than 85% by weight of polyacrylonitrile fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.07-(-(2))	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Containing not less than 85% by weight of discontinuous acetate fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Other	25 %	20 %	56070102CB
	Containing not less than 85% by weight of discontinuous synthetic fibres			
	Containing less than 85 % by weight of discontinuous synthetic fibres:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			

No.	Description	Base Rate	Offer	Tariff Line No.
(56.07)	2 Other:			
	(1) Containing more than 10% by weight of silk	10 %	10 %	56070201
	(2) Other	7.5 %	6 %	56070202
	Containing not less than 85% by weight of regenerated fibres:			
	Containing not less than 85% by weight of viscose rayon:			
	Dyed			
	Other			
	Other			
	Other:			
	Containing less than 85 % by weight of viscose rayon, which predominates in weight over any other textile material:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			
	Other:			
	Mixed mainly or solely with cotton			
	Mixed mainly or solely with wool or fine animal hair			
	Mixed mainly or solely with continuous man-made textile materials			
	Mixed mainly or solely with other fibres			

No.	Description	Base Rate	Offer	Tariff Line No.
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun, tow and waste of true hemp (including pulled or garnetted rags or ropes)	Free	Free	5701
57.02	Manila hemp (abaca) ("Musa textillis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Free	Free	5702
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste of thereof (including pulled or garnetted rags or ropes)	Free	Free	5703
	Bast fibres			
	Tow and wast of bast fibres			
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):			
	1 Kapok fibres or sisal fibres	Free	Free	570401
	Sisal fibres			
	Kapok fibres			
	2 Other	Free	Free	570402
	Fibres of the agave family			
	Waste of sisal and of other fibres of agave family			
	Coir fibres and coir wast			
	Other			
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	10 %	10 %	5706
	Of a weight less than 0.4 g/m			
	Of a weight not less tnan 0.4 g/m but less than 1 g/m			
	Of a weight not less than 1 g/m			

No.	Description	Base Rate	Offer	Tariff Line No.
57.07	Yarn of other vegetable textile fibres; paper yarn:			
	1 Yarn of true hemp	3.75 %	3 %	570701
	2 Yarn of vegetable textile fibres (other than those specified in 1 above)	3.75 %	3 %	570702
	3 Paper yarn	5 %	3.7 %	570703
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03	20 %	20 %	5710
	Less than 95 cm in width			
	Not less than 95 cm but less than 120 cm in width			
	Not less than 120cm but less than 200 cm in width			
	Not less than 200cm in width			
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:			
	1 Woven fabrics of true hemp	7.5 %	4.9 %	571101
	2 Woven fabrics of vegetable textile fibres (other than those specified in 1 above)	5 %	3.7 %	571102
	3 Woven fabrics of paper yarn	7.5 %	4.9 %	571103
58.01	Carpets, carpeting and rugs, knotted (made up or not)	15 %	12 %	5801
	Of wool or fine animal hair			
	Other			
58.02	Other carpets, carpeting, rugs, mats and matting and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):			
	1 Of coir	15 %	7.2 %	580201
	2 Other :			
	*(1) Of cotton	21 %	16.8 %	58020201
	Tufted			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
58.02	*(2) Other	15 %	12 %	58020202
	"Kelem", "Schumacks" and "Karamanie" rugs and the like			
	Other:			
	Of wool or fine animal hair:			
	Tufted			
	Woven			
	Other			
	Of man-made fibres:			
	Tufted			
	Woven			
	Other			
	Other:			
	Tufted			
	Other			
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand :			
	*(1) Of cotton	21 %	8.4 %	580301
	*(2) Other	15 %	7.2 %	580302
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05) :			
	1 With pile yarn of wool or fine animal hair:			
	(1) Astrakhan fabrics or seal fabrics	17.5 %	8 %	58040101
	(2) Other	10 %	8 %	58040102

No.	Description	Base Rate	Offer	Tariff Line No.
(58.04)	2 With pile yarn of cotton	7 %	5.6 %	580402
	Weft pile fabrics:			
	Corduroy:			
	Unbleached, not marcerised			
	Other			
	Other:			
	Unbleached, not marcerised			
	Other			
	Other			
	3 With pile yarn of man-made fibres:			
	(1) With pile yarn of synthetic fibres or acetate fibres	12.5 %	10 %	58040301
	With pile yarn of synthetic fibres			
	With pile yarn of acetate fibres			
	(2) Other	7.5 %	6 %	58040302
	4 With pile yarn of silk	12.5 %	12.5 %	580404
	5 Other	10 %	8 %	580405
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:			
	Of cotton	14 %	11.2 %	580501
	Of synthetic fibres	10 %	8 %	580502
	Other	10 %	8 %	580503
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	10 %	8 %	5806

No.	Description	Base Rate	Offer	Tariff Line No.
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:			
	Of cotton	17.5 %	14 %	580701
	Other	12.5 %	10 %	580702
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:			
	1 Of cotton	10.5 %	7.4 %	580801
	2 Of man-made fibres:			
	(1) Of synthetic fibres or acetate fibres	12.5 %	10 %	58080201
	(2) Other	10 %	7 %	58080202
	3 Other	10 %	8 %	580803
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:			
	Hand or mechanically made lace, in the piece, in strips or in motifs:			
	*(1) Of cotton	24.5 %	19.6 %	58090101
	*(2) Other	17.5 %	14 %	58090102
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Tulle and other net fabrics:			
	Of cotton	24.5 %	9.8 %	58090201
	Other	15 %	12 %	58090202

No.	Description	Base Rate	Offer	Tariff Line No.
58.10	Embroidery, in the piece, in strips or in motifs	28 %	22.4 %	5810
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Other			
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:			
	1 Mill neps	Free	Free	590101
	2 Other	5 %	3.7 %	590102
	Wadding and articles of wadding			
	Textile flock and dust			
59.02	Felt and articles of felt, whether or not impregnated or coated:			
	1 Felt	10.5 %	8.4 %	590201
	For floor coverings:			
	Of synthetic fibres			
	Other			
	For piano hammers			
	Other:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	2 Articles of felt	14 %	11.2 %	590202
	Floor coverings:			
	Of synthetic fibres			
	Other			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:			
	1 Bonded fibre fabrics and similar bonded yarn fabrics:			
	Of cotton	14 %	7 %	59030101
	Of aromatic polyamide fibres, used for electrical insulating materials	10 %	5.8 %	59030102
	Of other man-made fibres	10 %	8 %	59030103
	Other	10 %	8 %	59030104
	2 Articles of bonded fibre fabrics or of similar bonded yarn fabrics:			
	Of cotton	14 %	7 %	59030201
	Of man-made fibres	10 %	8 %	59030202
	Other	10 %	5.8 %	59030203
59.04	Twine, cordage, ropes and cables, plaited or not:			
	1 Of cotton	7 %	4.7 %	590401
	2 Of textile fibres of heading No. 57.03 or manila hemp	10 %	10 %	590402
	Of textile fibres of heading No. 57.03			
	Of manila hemp			
	3 Of flax, ramie, hemp or sisal fibre	7.5 %	6 %	590403
	4 Of synthetic fibres	10 %	8 %	590404
	Of nylon fibres			
	Of polypropylene fibres			
	Other			
	5 Other	5 %	3.7 %	590405

No.	Description	Base Rate	Offer	Tariff Line No.
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:			
	1 Of cotton	7 %	4.7 %	590501
	2 Of flax, ramie, hemp, textile fibres of heading No.57.03, manila hemp or sisal fibre	7.5 %	6 %	590502
	3 Of synthetic fibres	10 %	8 %	590503
	Of nylon fibres:			
	Fishing nets			
	Other			
	Other:			
	Fishing nets			
	Other			
	4 Other	5 %	3.7 %	590504
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:			
	1 Of flax, ramie, hemp, textile fibres of heading No.57.03, manila hemp or sisal fibre	10 %	8 %	590601
	2 Of synthetic fibres or acetate fibres	10 %	8 %	590602
	Of nylon fibres			
	Of polypropylene fibres			
	Other			
	3 Other	7 %	4.7 %	590603
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:			

No.	Description	Base Rate	Offer	Tariff Line No.
(59.07)	1 Tracing cloth and prepared painting canvas	10.5 %	6 %	590701
	2 Other	7 %	4.7 %	590702
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	7.5 %	4.9 %	5908
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	10 %	5.8 %	5910
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods.	7.5 %	4.9 %	5911
	Insulating tape			
	Other			
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:			
	1 Textile fabrics, impregnated or coated	7.5 %	4.9 %	591201
	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil			
	Other			
	2 Other	10 %	5.8 %	591202
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads :			
	Of cotton	10.5 %	8.4 %	591301
	Of man-made fibres	7.5 %	6 %	591302
	Other	7.5 %	6 %	591303

No.	Description	Base Rate	Offer	Tariff Line No.
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles :			
	Of cotton	10.5 %	6 %	591401
	Other	7.5 %	4.9 %	591402
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:			
	1 Of flax or ramie	10 %	5.8 %	591501
	2 Of synthetic fibres	10 %	5.8 %	591502
	3 Other :			
	Of cotton	10.5 %	6 %	59150301
	Other	7.5 %	4.9 %	59150302
59.16	Transmission, conveyer or elevator belts or belting, of textile material, whether or not strengthened with metal or other materials :			
	Of cotton	10.5 %	6 %	591601
	Of synthetic fibres	7.5 %	4.9 %	591602
	Other	7.5 %	4.9 %	591603
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:			
	1 Bolting cloth	7.5 %	4.9 %	591701
	2 Endless felts for paper-making	7.5 %	6 %	591702
	3 Other :			
	Of cotton	10.5 %	6 %	59170301
	Other	7.5 %	4.9 %	59170302

No.	Description	Base Rate	Offer	Tariff Line No.
60.01	Knitted or crocheted fabric, not elastic nor rubberised.:			
	1 Plain or rib(other than those specified in 2 below):			
	(1) Of wool or fine animal hair	10 %	8 %	60010101
	Warp knitted fabrics			
	Other			
	(2) Of cotton	10.5 %	8.4 %	60010102
	Warp knitted fabrics			
	Other			
	(3) Of man-made fibres:			
	A Containing more than 50% by weight of synthetic fibres or acetate fires	10 %	10 %	60010103A
	Of nylon fibres:			
	Warp knitted fabrics			
	Other			
	Of polyester fibres:			
	Warp knitted fabrics			
	Other			
	Of polyacrylonitrile fibres:			
	Warp knitted fabrics			
	Other			
	Acetate fibres:			
	Warp knitted fabrics			
	Other			
	Other:			
	Warp knitted fabrics			
	Other			
	B Other	7.5 %	6 %	60010103B
	Warp knitted fabrics			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.01 -1)	(4) Other	10 %	8 %	60010104
	Warp knitted fabrics			
	Other			
	2 Figured :			
	*(1) Of cotton	24.5 %	19.6 %	60010201
	Warp knitted fabrics			
	Other			
	*(2) Of wool or fine animal hair :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010202AA
	Other	15 %	12 %	60010202AB
	Other	15 %	12 %	60010202B
	*(2) Of mylon fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010203AA
	Other	15 %	12 %	60010203AB
	Other	15 %	12 %	60010203B
	*(2) Of polyester fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010204AA
	Other	15 %	12 %	60010204AB
	Other	15 %	12 %	60010204B
	*(2) Of polyacrylonitrile fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010205AA
	Other	15 %	12 %	60010205AB
	Other	15 %	12 %	60010205B
	*(2) Of other synthetic fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010206AA
	Other	15 %	12 %	60010206AB

No.	Description	Base Rate	Offer	Tariff Line No.
	Other	15 %	12 %	60010206B
(60.01 -2)	*(2) Of regenerated fibres :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010207AA
	Other	15 %	12 %	60010207AB
	Other	15 %	12 %	60010207B
	*(2) Other :			
	Warp knitted fabrics:			
	Rachel lace	17.5 %	12 %	60010208AA
	Other	15 %	12 %	60010208AB
	Other	15 %	12 %	60010208B
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised :			
	*(1) Of cotton	14 %	11.2 %	600201
	Knitted or crocheted directry to shape			
	Made up, by sewing			
	*(2) Other	10 %	8 %	600202
	Knitted or crocheted directry to shape			
	Made up, by sewing			
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:			
	1 Of synthetic fibres:			
	(1) Women's and girls' stockings	15 %	12 %	60030101
	(2) Other	12.5 %	10 %	60030102
	2 Other :			
	Of cotton	14 %	11.2 %	60030201

No.	Description	Base Rate	Offer	Tariff Line No.
(60.03 -2)	Of wool or fine animal hair	10 %	8 %	60030202
	Other	10 %	8 %	60030203
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:			
	1 Containing embroidery or lace, or figured	21 %	11.2 %	600401
	Panty hose or tights:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Men's and boys' shirts:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Pyjamas and other night-wear:			
	Of cotton			
	Of synthetic fibres:			
	For men or boys			
	For women, girls or infants			
	Other			
	Other:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres:			
	For men or boys			
	For women, girls or infants			
	Of regenerated fibres			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.04)	2 Other	14 %	11.2 %	600402
	Panty hose or tights:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Men's and boys' shirts:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Pyjamas and other night-wear:			
	Of cotton			
	Of synthetic fibres:			
	For men or boys			
	For women, girls or infants			
	Other			
	Other:			
	Of wool or fine animal hair:			
	For men or boys			
	For women, girls or infants			
	Of cotton:			
	For men or boys			
	For women, girls or infants			
	Of synthetic fibres:			
	For men or boys			
	For women, girls or infants			
	Of regenerated fibres:			
	For men or boys			
	For women, girls or infants			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:			
	1 Containing embroidery or lace, or figured	21 %	16.8 %	600501
	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Women's, girls' and infants' dresses, skirts, suits and costumes, except babies' clothing sets:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Babies, clothing sets:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Trousers, breeches and the like:			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.05 -1)				
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Outer shirts:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Other outer garments:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Clothing accessories:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Other			
	2 Other:			
	(1) Outer garments	17.5 %	14 %	60050201
	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers:			
	Of wool or fine animal hair			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.05 -2-(1))	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Women's, girls' and infant's dresses, skirts, suits and costumes, except babies' clothing:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Babies' clothing sets:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Trousers, breeches and the like:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			
	Outer shirts:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(60.05 -2-(1))	Other:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	(2) Shawls, scarves, mufflers and the like	17.5 %	14 %	60050202
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	(3) Other	17.5 %	14 %	60050203
	Clothing accessories:			
	Of wool or fine animal hair			
	Of cotton			
	Of synthetic fibres			
	Of regenerated fibres			
	Other			
	Other			
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):			
	1 Knitted or crocheted fabric:			
	*(1) Of cotton	14 %	7 %	60060101
	*(2) Other	10 %	5.8 %	60060102

No.	Description	Base Rate	Offer	Tariff Line No.
(60.06)	2 Other			
	*(1) Of cotton :	14 %	7 %	60060201
	*(2) Other	10 %	5.8 %	60060202
61.01	Men's and boys' outer garments:			
	1 Containing furskin	28 %	20 %	610101
	2 Other	17.5 %	14 %	610102
	Of textile fabrics of heading No. 59.08, 59.09, 59.11 or 59.12:			
	Of rubberised textile fabrics			
	Other			
	Other:			
	Overcoats and other coats:			
	Of wool or fine animal hair			
	Of man-made fibres			
	Other			
	Suits:			
	Of wool or fine animal hair*			
	Of cotton			
	Of man-made fibres			
	Other			
	Trousers, breecher and the like:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Jackets, blazers and the like:			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.01 -2)	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Other:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
61.02	Women's, girls' and infants' outer garments:			
	1 Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	28 %	20 %	610201
	2 Other:			
	(1) Containing embroidery or consisting wholly or partly of lace	21 %	14 %	61020201
	Coats and jackets, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Suits and costumes, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Dresses, other than those for babies:			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.02 -2-(1))	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Skirts, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Blouses, other than those for babies:			
	Of cotton			
	Of man-made fibres			
	Other			
	Other:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	(2) Other	17.5 %	14 %	61.020202
	Of textile fabrics of heading No. 59.08, 59.09, 59.11 or 59.12:			
	Of rubberised textile fabrics			
	Other			
	Other:			
	Coats and jackets, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Suits and costumes, other than those for babies:			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.02 -2-(2))	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Dresses, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Skirts, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Blouses, other than those for babies:			
	Of cotton			
	Of man-made fibres			
	Other			
	Trousers, shorts and the like, other than those for babies:			
	Of wool or fine animal hair			
	Of cotton			
	Of man-made fibres			
	Other			
	Other:			
	Of wool or fine animal hair			
	Of cotton			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.02 -2-(2))				
	Of man-made fibres			
	Other			
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	14 %	11.2 %	6103
	Shirts:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Pyjama and other night-wear:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Other:			
	Of cotton			
	Of synthetic fibres			
	Other			
61.04	Women's, girls' and infants' under garments:			
	1 Containing embroidery or consisting wholly or partly of lace	21 %	11.2 %	610401
	Pyjama and other night-wear:			
	Of cotton			
	Of synthetic fibres			
	Other			
	Other:			
	Of cotton			
	Of synthetic fibres			
	Other			
	2 Other	14 %	11.2 %	610402
	Pyjama and other night-wear:			
	Of cotton			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.04 -2)	Of synthetic fibres			
	Other			
	Other:			
	Of cotton			
	Of synthetic fibres			
	Other			
61.05	Handkerchiefs:			
	1 Of flax or ramie	30 %	20 %	610501
	2 Other:			
	(1) Containing embroidery or consisting wholly or partly of lace :			
	*(1) Of cotton	21 %	8.4 %	61050201A
	*(2) Other	21 %	8 %	61050201B
	(2) Other:			
	A Of cotton	10.5 %	8.4 %	61050202A
	B Other	10 %	8 %	61050202B
61.06	Shawls, scarves, mufflers, mantillas, veils and the like:			
	1 Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	20 %	8.2 %	610601
	2 Other:			
	(1) Containing embroidery or consisting wholly or partly of lace ;			
	*(1) Of cotton	21 %	14 %	61060201A
	*(1) Of man-made fibres	21 %	14 %	61060201B
	*(2) Other	15 %	10 %	61060201C
	(2) Other :			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.06 -2-(2))	*(1) Of cotton	17.5 %	14 %	61060202A
	*(1) Of man-made fibres	17.5 %	14 %	61060202B
	*(2) Of wool or fine animal hair	12.5 %	10 %	61060202C
	*(2) Of silk	12.5 %	12.5 %	61060202D
	*(2) Other	12.5 %	6.6 %	61060202E
61.07	Ties, bow ties and cravats :			
	Of silk	21 %	21 %	6107
	Of wool or fine animal hair	21 %	16.8 %	6107
	Other	21 %	16.8 %	6107
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:			
	1 Containing embroidery or consisting wholly or partly of lace	21 %	8.4 %	610901
	Brassières			
	Other			
	2 Other			
	Brassières	14 %	7 %	610902
	Other			
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:			

No.	Description	Base Rate	Offer	Tariff Line No.
(61.10)	1 Gloves, mittens and mitts	14 %	7 %	611001
	2 Stockings, socks and sockettes	14 %	7 %	611002
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):			
	1 Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls			
	Combined or trimmed with gold (value of the part of gold being less than 80 % of the total value), silver or platinum group metals	25 %	10 %	61110101
	Other	20 %	10 %	61110102
	2 Other:			
	(1) Containing embroidery or consisting wholly or partly of lace	21 %	8.4 %	61110201
	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments			
	Other			
	(2) Other			
	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	14 %	7 %	61110202
	Belts	14 %	11.2 %	61110202
	Other	14 %	11.2 %	61110202

No.	Description	Base Rate	Offer	Tariff Line No.
62.01	Travelling rugs and blankets :			
	*(1) Of cotton	14 %	11.2 %	620101
	Electric blankets			
	Other			
	*(2) Other	10 %	8 %	620102
	Electric blankets			
	Other:			
	Of wool or fine animal hair			
	Of synthetic fibres			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:			
	1 Containing embroidery or consisting wholly or partly of lace :			
	*(1) Of flax or ramie	21 %	12 %	62020101
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
	*(2) Other:			
	*(i) Of cotton	21 %	11.2 %	62020102A
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
	*(ii) Other	21 %	8 %	62020102B
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
	2 Other:			
	(1) Of flax or ramie	15 %	12 %	62020201
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
	(2) Other :			
	*(1) Of cotton	14 %	11.2 %	62020202A
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen:			

No.	Description	Base Rate	Offer	Tariff Line No.
(62.02 -2-(2))	Of terry towelling			
	Other			
	Other			
	*(2) Other	10 %	8 %	62020202B
	Bed linen			
	Table linen			
	Toilet linen and kitchen linen			
	Other			
62.03	Sacks and bags, of a kind used for the packing of goods:			
	1 Of textile fibres of heading No. 57.03:			
	(1) Used	Free	Free	62030101
	(2) Other:			
	A Gunny bag, made of fabrics weighing not less than 500 g/m²	20% or 21 yen /kg, whichever is the greater	20 % or 21 yen/kg, whichever is the greater	62030102A

No.	Description	Base Rate	Offer	Tariff Line No.
(62.03 -1-(2))	B Other	20% or 33 yen /kg, whichever is the greater	20 % or 33 yen/kg, whichever is the greater	62030102B
	2 Of synthetic fibres	10 %	8 %	620302
	3 Other :			
	Of cotton	10.5 %	6 %	62030301
	Of sisal hemp	10 %	5.8 %	62030302
	Other	7.5 %	4.9 %	62030303
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods:			
	1 Of flax, ramie or textile fibres of heading No. 57.03	10 %	5.8 %	620401
	2 Other :			
	Of cotton	10.5 %	8.4 %	62040201
	Other	7.5 %	6 %	62040202
62.05	Other made up textile articles (including dress patterns) :			
	Of cotton	14 %	7 %	620501
	Other	10 %	5.8 %	620502

No.	Description	Base Rate	Offer	Tariff Line No.
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	12.5 %	6.6 %	6301
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables.	Free	Free	6302

No.	Description	Base Rate	Offer	Tariff Line No.
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material :			
	Ski-boots, if imported during the period to 31st March 1980	27 %	27 %	640101
	Other	10 %	10 %	640102
	Boots with uppers of rubber			
	Other boots			
	Shoes with uppers of rubber			
	Other shoes			
	Sandals			
	Other			
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:			
	1 With uppers of leather or with uppers containing furskin :			
	Ski-boots with uppers of leather and with outer soles of leather, rubber or composition leather	27 %	27 %	64020101
	Ski-boots with uppers of leather and with outer soles of artificial plastic material	30 %		64020102
	Shoes with uppers of leather and with outer soles of leather or composition leather (excluding slippers and other house footwear)	27 %	27 %	64020103
	Footwear with uppers of leather and with outer soles of leather, rubber or composition leather, n.e.s. (excluding slippers and other house footwear)	27 %	27 %	64020104
	Other	30 %		64020105

No.	Description	Base Rate	Offer	Tariff Line No.
(64.02 -2)	2 Other:			
	(1) With outer soles of leather:			
	Canvas shoes	27 %	21.6 %	64020201A
	Other	30 %		64020201B
	(2) Other	10 %	10 %	64020202
	"Jikatabi"			
	Canvas shoes			
	Other			
64.03	Footwear with outer soles of wood or cork	10 %	4.8 %	6403
64.04	Footwear with outer soles of other materials	10 %	4.8 %	6404
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal:			
	1 Of leather or containing furskin	20 %		640501
	2 Other	7.5 %	4.2 %	640502
	Of rubber			
	Other			
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof:			
	1 Of leather or containing furskin	10 %	5.8 %	640601
	2 Other	7.5 %	4.2 %	640602

No.	Description	Base Rate	Offer	Tariff Line No.
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	12.5 %	6.6 %	6501
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims.	20 %	8.2 %	6502
	Of straw, panama-straw or of other vegetable fibres			
	Other			
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:			
	1 Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	20 %	8.2 %	650301
	2 Other	12.5 %	6.6 %	650302
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:			
	1 Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	20 %	8.2 %	650401
	2 Other	12.5 %	6.6 %	650402
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	12.5 %	6.6 %	6505
	Hats and other headgear, knitted or crocheted excluding hair nets			
	Hats and other headgear, made up from lace, felt or other textile fabrics excluding hair nets			
	Hair nets			

No.	Description	Base Rate	Offer	Tariff Line No.
65.06	Other headgear, whether or not lined or trimmed:			
	1 With the exterior side of furskin	20 %	8.2 %	650601
	2 Of leather or containing furskin, excluding those specified in 1 above	15 %	7.2 %	650602
	3 Other	12.5 %	6.6 %	650603
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	10 %	5.8 %	6507
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	10 %	8 %	6601
	Walking-stick umbrellas, umbrella tents, and garden and similar umbrellas			
	Other:			
	Having a telescopic shaft			
	Other			
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like:			
	1 Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	20 %	8.2 %	660201
	2 Other	10 %	5.8 %	660202
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:			
	1 Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	20 %	8.2 %	660301
	2 Other	10 %	8 %	660302
	Umbrella frames mounted on sticks			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes)			
	Feather duster	20 %	8.2 %	670101
	Other	10 %	5.8 %	670102
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit :			
	Of artificial plastic materials	25 %	10 %	670201
	Other	10 %	5.8 %	670202
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like:			
	1 Human hair	Free	Free	670301
	2 Wool or other animal hair	5 %	3.2 %	670302
	3 Other	10 %	4.8 %	670303
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	10 %	4.8 %	6704
	Wigs (including half-wigs and hair pieces), of human hair			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	2.5 %	1.9 %	6801
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69:			
	1 Marble, polished, and articles of marble	Free	Free	680201
	Slabs and sheets of marble, polished			
	Other			
	2 Other	Free	Free	680202
68.03	Worked slate and articles of slate, including articles of agglomerated slate	5 %	3.2 %	6803
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:			
	1 Cutting wheel, of agglomerated diamond	10 %	4.8 %	680401
	2 Grinding wheel, of agglomerated diamond	7.5 %	4.2 %	680402
	3 Other :			
	(1) Of artificial abrasives	7.5 %	4.9 %	68040301
	Hand polishing stones, whetstones, oilstones, hones and the like			
	Other			
	(2) Other	5 %	3.2 %	68040302
	Hand polishing stones, whetstones, oilstones, hones and the like			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:			
	1 Abrasive paper	15 %	7.2 %	680601
	2 Other	15 %	7.2 %	680602
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	7.5 %	4.2 %	6807
	Mineral wools, expanded clays, foamed slag and similar expanded mineral materials			
	Mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials			
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	7.5 %	4.2 %	6808
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	7.5 %	4.2 %	6809
68.10	Articles of plastering material	7.5 %	4.9 %	6810
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	7.5 %	4.9 %	6811
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	7.5 %	4.9 %	6812

No.	Description	Base Rate	Offer	Tariff Line No.
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures	7.5 %	4.9 %	6813
	Asbestos thread, cord and rope			
	Asbestos fabrics			
	Asbestos boards			
	Asbestos joint sheet			
	Other			
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials :			
	Parts of motor vehicles	15 %	5.7 %	681401
	Brake linings of asbestos, n.e.s	7.5 %	4.2 %	681402
	Other	7.5 %	4.2 %	681403
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	2.5 %	1.9 %	6815
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	7.5 %	4.2 %	6816
	Articles of carbon or of graphite			
	Electro-cast refractory bricks			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	5 %	3.2 %	6901
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	5 %	3.2 %	6902
	Fireclay refractory bricks			
	Silica refractory bricks			
	High-alumina refractory bricks (excluding electrocast bricks)			
	Refractory bricks, n.e.s.			
	Other			
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01 :			
	For laboratory use	15 %	7.2 %	690301
	Refractory products, of graphite (excluding those for laboratory use)	15 %	7.2 %	690302
	Other	15 %	7.2 %	690303
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	5 %	3.2 %	6904
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	5 %	3.7 %	6905
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	5 %	3.2 %	6906
69.07	Unglazed setts, flags and paving, hearth and wall tiles	5 %	3.2 %	6907
69.08	Glazed setts, flags and paving, hearth and wall tiles :			
	Mosaic tiles	5 %	3.7 %	6908
	Other	5 %	3.2 %	6908

No.	Description	Base Rate	Offer	Tariff Line No.
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:			
	1 Laboratory, chemical or industrial wares.			
	Elements of soft ferrite, as parts of machine, apparatus or instruments of Chapter 84 or 90	7.5 %	4.2 %	69090101
	Catalyst carriers, intended for use in manufacturing catalyst	7.5 %	4.2 %	69090102
	Other	7.5 %	4.2 %	69090103
	2 Other	7.5 %	4.2 %	690902
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	7.5 %	4.2 %	6910
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	7.5 %	4.2 %	6911
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	7.5 %	4.2 %	6912
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	7.5 %	4.2 %	6913
69.14	Other articles	7.5 %	4.2 %	6914

No.	Description	Base Rate	Offer	Tariff Line No.
70.01	Waste glass (cullet); glass in the mass (excluding optical glass):			
	1 Glass in the mass	5 %	3.2 %	700101
	Of "enamel" glass			
	Other			
	2 Waste glass	Free	Free	700102
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):			
	1 Of fused quartz or fused silica	10 %	4 %	700301
	2 Other	5 %	3.2 %	700302
	Rods and tubes of "enamel" glass			
	Other			
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:			
	1 Figured:			
	(1) Not more than 2.5 mm in thickness	7.5 %	4.2 %	70040101
	(2) Other	10 %	4.8 %	70040102
	Wired glass			
	Uncoloured (excluding wired glass)			
	Coloured or flashed (excluding wired glass)			
	2 Other	7.5 %	4.2 %	700402
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles:			
	1 Flat, uncoloured:			
	(1) Not more than 2.5 mm in thickness	5 %	3.2 %	70050101

No.	Description	Base Rate	Offer	Tariff Line No.
(70.05--1)	(2) More than 2.5 mm, but not more than 4 mm in thickness	7.5 %	4.2 %	70050102
	(3) More than 4 mm in thickness	10 %	4.8 %	70050103
	Not more than 6 mm in thickness			
	Other			
	2 Other	7.5 %	4.2 %	700502
	Coloured or flashed (tansparent)			
	Other			
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	18 %	7.9 %	7006
	Wired			
	Other :			
	Uncoloured, not more than 4 mm in thickness			
	Uncoloured, more than 4 mm but not more than 6 mm in thickness			
	Uncoloured, more than 6 mm in thickness			
	Coloured or flashed not more than 4 mm in thickness			

No.	Description	Base Rate	Offer	Tariff Line No.
(70.06)	Coloured or flashed, more than 4 mm but not more than 6 mm in thickness			
	Coloured or flashed, more than 6 mm in thickness			
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	12.5 %	5.4 %	7007
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	12.5 %	6.6 %	7008
	Toughened glass (transparent), flat			
	Toughened glass (transparent), curved			
	Toughened glass (not transparent)			
	Laminated glass			
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	10 %	4.8 %	7009

No.	Description	Base Rate	Offer	Tariff Line No.
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	7.5 %	4.9 %	7010
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:			
	1 Of fused quartz or fused silica	10 %	5.8 %	701101
	2 Other	7.5 %	4.9 %	701102
70.12	Glass inners for vacuum flasks or for other vacuum vessels	7.5 %	4.2 %	7012
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:			
	*(1) Of glass-ceramics:			
	Tumblers, stemware and other drinking glass, excluding those combined with precious metals or metals plated with precious metals	10 %	5.8 %	70130101
	Other	15 %	6 %	70130102
	Glassware for indoor decoration, excluding those combined with precious metals or metals plated with precious metals			
	Other			
	*(2) Other:			
	*(i) Tumblers, stemware and other drinking glass, excluding those combined with precious metals or metals plated with precious metals	10 %	5.8 %	70130201
	*(ii) Other	15 %	7.2 %	70130202
	Glassware for indoor decoration, excluding those combined with precious metals or metals plated with precious metals			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :			
	Illuminating glassware, for filament lamps	10 %	5.8 %	701401
	Illuminating glassware, for electric lamps, n.e.s.	8 %	5.1 %	701402
	Illuminating glassware, n.e.s	10 %	5.8 %	701403
	Signalling glassware and optical elements	10 %	5.8 %	701404
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like :			
	Glass for spectacles	7.5 %	4.2 %	701501
	Other	10 %	4.8 %	701502
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms	10 %	5.8 %	7016
	Aricles of pressed or moulded glass, of a kind commonly used in building			
	Multi-cellular glass			
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules :			
	1 Of fused quartz or fused silica :			
	Laboratory glassware	7.5 %	4.9 %	70170101
	Hygienic and pharmaceutical glassware	10 %	5.8 %	70170102
	2 Other	7.5 %	4.2 %	701702

No.	Description	Base Rate	Offer	Tariff Line No.
(70.17 -2)	Laboratory glassware			
	Hygienic and pharmaceutical glassware			
	Ampoules			
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:			
	1 In the form of sheet or plates	10 %	4.8 %	701801
	2 Other	7.5 %	4.2 %	701802
	Optical glass and elements of optical glass			
	Blanks for corrective spectacle lenses			
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lampworked glass; glass grains			
	1 The following (excluding those combined with precious metals or metals plated with precious metals): glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lampworked glass	7.5 %	4.2 %	701901
	2 Other	10 %	10 %	701902
	Glass beads, imitation pearls, imitation precious and semi-precious stons, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom			

No.	Description	Base Rate	Offer	Tariff Line No.
(70.19 -2)	Glass grains			
	Other			
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom :			
	1 Fabrics of glass fibre :			
	Not more than 30.48 cm in width	12.5 %	6.6 %	70200101
	Other	10 %	5.8 %	70200102
	2 Other	12.5 %	6.6 %	702002
	Slivers and rovings			
	Yarns of glass fibre			
	Other			
70.21	Other articles of glass :			
	Of fused quarts or of fused silica	20 %	4.2 %	7021
	Other	7.5 %	4.2 %	7021

No.	Description	Base Rate	Offer	Tariff Line No.
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	5 %	3.7 %	7101
	Loose pearls, undrilled or unworked			
	Half pearls			
	Other			
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):			
	1 Not polished, perforated nor similarly worked :			
	Bort, carbonado and other diamonds for industrial purposes	Free	Free	71020101
	Rough diamonds, unsorted			
	Other			
	Diamonds, excluding industrial diamonds	5 %	Free	71020102
	Rought diamonds, unsorted			
	Other			
	Rock crystal	Free	Free	71020103
	Other	5 %	Free	71020104

No.	Description	Base Rate	Offer	Tariff Line No.
(71.02)	2 Other:			
	(1) Formed to be used for mechanical or industrial purposes:			
	A Of diamond (perforated for wire drawing)	7.5 %	4.9 %	71020201A
	B Other	2.5 %	1.9 %	71020201B
	Diamond			
	Other			
	(2) Other	5 %	3.2 %	71020202
	Diamond			
	Other			
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):			
	1 Formed to be used for mechanical or industrial purposes	2.5 %	1.9 %	710301
	2 Other:			
	Synthetic diamond	20 %	8.2 %	71030201
	Other	20 %	8.2 %	71030202
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	Free	Free	7104
	Of natural diamond			
	Of synthetic diamond			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:			
	1 Lumps, billets, grains, powders, bars, rods, angles, shapes, sections, plates, sheets and strip:			
	Unalloyed	3 %	2.5 %	710501
	Lumps, billets and grain			
	Powder			
	Bars, rods, angles, shapes, sections, plates, sheets and strip			
	Alloyed	10 %	5.8 %	710501
	Lumps, billets and grain			
	Powder			
	Bars, rods, angles, shapes, sections, plates, sheets and strip			
	2 Other	10 %	5.8 %	710502
71.06	Rolled silver, unworked or semi-manufactured	10 %	5.8 %	7106
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:			
	1 Lumps, billets, grains, powders, bars, rods, angles, shapes, sections, plates, sheets and strip:			
	Unalloyed	Free	Free	710701
	Lumps, billets and grains:			
	Non-monetary			
	Monetary			
	Other			
	Non-monetary			
	Monetary			
	Alloyed	10 %	5.8 %	710701
	Lumps, billets and grains:			
	Non-monetary			
	Monetary			
	Other			
	Non-monetary			
	Monetary			
	2 Other	10 %	5.8 %	710702

No.	Description	Base Rate	Offer	Tariff Line No.
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	10 %	4.8 %	7108
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:			
	1 Lumps, billets, grains, powders, bars, rods, angles, shapes, sections, plates, sheets and strip:			
	Lumps, billets and grains:			
	Of platinum and other metals of the platinum group, excluding alloys containing metals other than platinum and other metals of the platinum group	Free	Free	71090101A
	Of platinum			
	Of palladium			
	Of rhodium			
	Of iridium, osmium or ruthenium			
	Of alloys containing metals other than platinum and other metals of the platinum group	5 %	3.7 %	71090101B
	Of platinum alloys			
	Of palladium alloys			
	Of rhodium alloys			
	Of iridium, osmium or ruthenium alloys			
	Powder, bars, rods, angles, shapes, sections, plates, sheets and strip:			
	Of platinum and other metals of the platinum group, excluding alloys containing metals other than platinum and other metals of the platinum group	Free	Free	71090102A

No.	Description	Base Rate	Offer	Tariff Line No.
(71.09 -1)	Of platinum			
	Of palladium			
	Of rhodium			
	Of iridium, osmium or ruthenium			
	Of alloys containing metals other than platinum and other metals of the platinum group	5 %	3.7 %	71090102B
	Of platinum alloys			
	Of palladium alloys			
	Of rhodium alloys			
	Of iridium, osmium or ruthenium			
	2 Other :			
	Of platinum and other metals of the platinum group, excluding alloys containing metals other than platinum and other metals of the platinum group:			
	Wire	7.5 %	4 %	71090201A
	Of platinum			
	Other			
	Other	5 %	3.7 %	71090201B
	Of palladium			
	Other			
	Of alloys containing metals other than platinum and other metals of the platinum group	5 %	3.7 %	71090202
	Wire:			
	Of platinum alloy			
	Other			
	Other:			
	Of platinum alloy			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	10 %	5.8 %	7110
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal:			
	1 Of silver	3 %	2.5 %	711101
	2 Other			
	Of gold	Free	Free	71110201
	Other	Free	Free	71110202
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal:			
	*[1] Made of, or combined with, silver or platinum group metals	17.5 %	7.8 %	711201
	*[2] Other:			
	Chains for watches, spectacles or pince-nez and other ornamental chains worn on person, of gold	20 %	8.2 %	71120201
	Other:			
	Of gold, value of the part of gold being not less than 80% of the total value	20 %	8.2 %	71120202A
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value	25 %	10 %	71120202B
	Other	20 %	8.2 %	71120202C
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12:			
	Knives, razors, scissors and other cutlery, spoons, brooms and brushers, of precious metal	20 %	8.2 %	711301
	Of gold, value of the part of gold being not less than 80% of the total value, n.e.s.	20 %	8.2 %	711302

No.	Description	Base Rate	Offer	Tariff Line No.
(71.13)	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value, n.e.s.	25 %	10 %	711303
	Made of, or combined with, silver or platinum group metals, n.e.s.	25 %	10 %	711304
	Other	20 %	8.2 %	711305
71.14	Other articles of precious metal or rolled precious metal:			
	1 For laboratory or industrial purposes	5 %	3.7 %	711401
	2 Other:			
	Made of, or combined with gold, value of the part of gold being not less than 80% of the total value	20 %	8.2 %	71140201
	Made of, or combined with gold, value of the part of gold being less than 80% of the total value	25 %	10 %	71140202
	Made of, or combined with, silver or platinum group metals	25 %	10 %	71140203
	Other	20 %	8.2 %	71140204
71.15	Articles consisting of, *or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):			
	1 For laboratory or industrial purposes	5 %	3.7 %	711501
	2 Other:			
	*(1) Graded pearls temporarily strung for convenience of transport	20 %	8.2 %	71150201
	*(2) Other:			
	*(i) Articles of jewellery and parts thereof	17.5 %	7.8 %	71150202A
	*(ii) Other	20 %	8.2 %	71150202B

No.	Description	Base Rate	Offer	Tariff Line No.
71.16	Imitation jewellery :			
	1 Plated with precious metals	20 %	8.2 %	711601
	2 Other :			
	Watch bracelets, of base metal	12.5 %	6.6 %	711602
	Necklaces, brooches and pendants, of base metal	12.5 %	6.6 %	711602
	Other :			
	Of base metal	12.5 %	6.6 %	711602
	Other	12.5 %	12.5 %	711602
72.01	Coin :			
	1 Gold coin	Free	Free	720101
	2 Silver coin being legal tender	Free	Free	720102
	3 Other :			
	(1) Legal tender in Japan	Free	Free	72010301
	(2) Other	The rate for the waste or scrap of its metal	The rate for the waste or scrap of its metal	72010302
	Legal tender			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:			
	1 Pig iron and cast iron	5 %	3.7 %	730101
	Iron skull			
	Charcoal pig iron			
	Low phosphorus pig iron, excluding charcoal pig iron			
	Other			
	2 Spiegeleisen	5 %	3.7 %	730102
73.02	Ferro-alloys:			
	1 Ferro-silicon	5 %	3.7 %	730201
	2 Ferro-manganese	12 %	9.6 %	730202
	3 Ferro-chromium	10 %	8 %	730203
	4 Ferro-nickel	12 %	6.5 %	730204
	5 Other :			
	Ferro-tungsten	7.5 %	4.9 %	73020501
	Ferro-molybdenum	7.5 %	4.9 %	73020502
	Silico-chromium	5 %	3.7 %	73020503
	Ferro-vanadium	5 %	3.7 %	73020504
	Ferro-niobium	5 %	3.7 %	73020505
	Other	5 %	3.7 %	73020506
73.03	Waste and scrap metal of iron or steel	Free	Free	7303
	Waste and scrap, of pig or cast iron			
	Waste and scrap, of alloy steel, described in Note 1 (d) to this chapter			
	Other:			
	Waste and scrap fit only for smelting			
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.03)	Waste and scrap, of plates or sheet			
	Other			
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	5 %	3.7 %	7304
73.05	Iron or steel powders; sponge iron or steel:			
	1 Containing less than 90% by weight of iron :			
	Containing not less than 1% but less than 5% by weight of nickel	5 %	3.7 %	73050101
	Powder			
	Sponge iron or steel, not in powder form			
	Other	5 %	3.7 %	73050102
	Powder			
	Sponge iron or steel, not in powder form			
	2 Other :			
	*[1] Containing not less than 1% but less than 5% by weight of nickel :			
	Powder :			
	Sponge iron	6.25 %	3.7 %	73050201A
	Other	5 %	3.7 %	73050201A
	Sponge iron or steel, not in powder form :			
	Sponge iron	6.25 %	3.7 %	73050201B
	Other	5 %	3.7 %	73050201B

No.	Description	Base Rate	Offer	Tariff Line No.
(7305) -2	°(2) Other :			
	Powder :			
	Sponge iron	6.25 %	3.7 %	73050202A
	Other	5 %	3.7 %	73050202A
	Sponge iron or steel, not in powder form :			
	Sponge iron	6.25 %	3.7 %	73050202B
	Other	5 %	3.7 %	73050202B
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:			
	1 Ingots	6.25 %	4.3 %	730601
	2 Other	6.25 %	4.3 %	730602
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:			
	1 Pieces roughly shaped by forging	6.25 %	4.3 %	730701
	2 Other	6.25 %	4.3 %	730702
	Blooms			
	Billets			
	Slabs			
	Sheet bars (including tin-plate bars)			
73.08	Iron or steel coils for re-rolling	7.5 %	4.2 %	7308
73.09	Universal plates of iron or steel	7.5 %	4.2 %	7309

No.	Description	Base Rate	Offer	Tariff Line No.
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:			
	1 Bars and rods:			
	(1) Clad or plated	7.5 %	4.9 %	73100101
	(2) Other:			
	A Cold-formed or cold-finished	7.5 %	4.9 %	73100102A
	B Other	7.5 %	4.9 %	73100102B
	Hot-rolled or extruded but not further worked:			
	Round bars and rods, less than 50mm in diameter			
	Round bars and rods, n e. s.			
	Other			
	Other			
	2 Wire rod, in coils:			
	(1) Clad or plated	7.5 %	4.2 %	73100201
	(2) Other	7.5 %	4.2 %	73100202
	3 Hollow mining drill steel	7.5 %	4.9 %	731003

No.	Description	Base Rate	Offer	Tariff Line No.
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:			
	1 Angles, shapes and sections	7.5 %	4.9 %	731101
	Hot-rolled or extruded but not further worked:			
	Less than 80mm:			
	U, I or H sections			
	Angles			
	Other			
	Not less than 80mm:			
	U sections			
	I sections			
	H sections			
	Angles			
	Other			
	Forged but not further worked			
	Cold-formed or cold-finished but not further worked			
	Other			
	2 Sheet piling	7.5 %	4.2 %	731102
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:			
	1 Clad or plated:			
	(1) Clad	7.5 %	4.9 %	73120101

No.	Description	Base Rate	Offer	Tariff Line No.
(73.12 -1)	(2) Tinned	7.5 %	4.9 %	73120102
	(3) Galvanised	7.5 %	4.9 %	73120103
	(4) Other	7.5 %	4.9 %	73120104
	2 Other:			
	(1) In coils	7.5 %	4.2 %	73120201
	Hot rolled			
	Cold rolled			
	(2) Other	7.5 %	4.2 %	73120202
	Hot rolled			
	Cold rolled			
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:			
	1 Clad or plated:			
	(1) Clad	7.5 %	4.9 %	73130101
	More than 4.75 mm in thickness			
	Not less than 3 mm but not more than 4.75 mm in thickness			
	Less than 3mm in thickness			
	(2) Tinned	7.5 %	4.9 %	73130102
	(3) Galvanised	7.5 %	4.9 %	73130103
	(4) Other	7.5 %	4.9 %	73130104
	2 Other:			
	(1) Less than 3 mm in thickness	7.5 %	4.2 %	73130201
	Rolled but not further worked			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.13 -2)	(2) Not less than 3mm but less than 6mm in thickness	7.5 %	4.2 %	73130202
	Rolled but not further worked:			
	More than 4.75mm in thickness			
	Not more than 4.75 mm in thickness			
	Other			
	(3) Not less than 6 mm in thickness	7.5 %	4.2 %	73130203
	Rolled but not further worked			
	Other			
73.14	Iron or steel wire, whether or not coated, but not insulated:			
	1 Clad or plated	7.5 %	4.9 %	731401
	2 Other	7.5 %	4.9 %	731402
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:			
	1 Alloy steel:			
	(1) High speed steel, containing, by weight, not less than 3% of chromium and not less than 8% of tungsten and molybdenum, taken together	20 %	8.2 %	73150101
	Ingots, blocks, lumps and similar forms			
	Blooms, billets, slabs and sheet bars (including tinplate bars and roughly forged pieces)			
	Coil for re-rolling			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(1))	Wire rod, in coils			
	Bars and rods and hollow mining drill steel			
	Universal plate			
	Sheets and plates, rolled but not further worked:			
	More than 4.75mm in thickness			
	Not less than 3mm but not more than 4.75mm in thickness			
	Less than 3mm in thickness			
	Other sheets and plates			
	Hoop and strip			
	Wire			
(2)	Bimetal in sheets, plates, hoop or strip, containing more than 10% by weight of nickel	18 %	7.9 %	73150102
	Plates and sheets			
	Hoop and strip			
(3)	Other :			
	Ingots, blocks, lumps and similar forms:			
	Of alloy tool steel:			
	Containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103AA1
	Other	10 %	4.8 %	73150103AA2
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103AB
	Other	10 %	4.8 %	73150103AC
	Blooms, billets, slabs and sheet bars (including tinplate bars and roughly forged pieces):			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(3))				
	Of alloy tool steel:			
	Containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103BA1
	Other	10 %	4.8 %	73150103BA2
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103BB
	Other	10 %	4.8 %	73150103BC
	Coils for re-rolling:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103CA
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103CB
	Other	10 %	4.8 %	73150103CC
	Wire rod, in coils:			
	Of alloy tool steel:			
	Containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103DA1
	Other	10 %	4.8 %	73150103DA2
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103DB
	Other	10 %	4.8 %	73150103DC
	Bars and rods and hollow mining drill steel:			
	Of alloy tool steel:			
	Containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103EA1
	Other	10 %	4.8 %	73150103EA2
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103EB
	Other	10 %	4.8 %	73150103EC

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(3))				
	Angles, shapes and sections:			
	Not less than 80mm, and sheet piling:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103FA1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103FA2
	Other	10 %	4.8 %	73150103FA3
	Less than 80mm:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103FB1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103FB2
	Other	10 %	4.8 %	73150103FB3
	Universal plates, of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103G
	Universal plates, n.e.s.	10 %	4.8 %	73150103H
	Sheets and plates, rolled but not further worked:			
	More than 4.75mm in thickness:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103IA1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103IA2
	Other	10 %	4.8 %	73150103IA3

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(3))				
	Not less than 3mm but not more than 4.75mm in thickness:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103IB1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103IB2
	Other	10 %	4.8 %	73150103IB3
	Less than 3mm in thickness:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103IC1
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103IC2
	Other	10 %	4.8 %	73150103IC3
	Other sheets and plates:			
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103JA
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103JB
	Other	10 %	4.8 %	73150103JC
	Hoop and strip:			
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103KA
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103KB
	Other	10 %	4.8 %	73150103KC
	Wire:			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -1(3))				
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15 %	7.2 %	73150103LA
	Of stainless or heat-resisting steel	10 %	4.8 %	73150103LB
	Of alloy spring steel	10 %	4.8 %	73150103LC
	Other	10 %	4.8 %	73150103LD
	2 High carbon steel (other than those specified in 1 above)	10 %	4.8 %	731502
	Ingots, blocks, lumps and similar forms			
	Blooms, billets, slabs and sheet bars (including tinplate bars and roughly forged pieces)			
	Coils for re-rolling			
	Wire rods, in coils			
	Bars and rods and hollow mining drill steel			
	Angles, shapes and sections and sheet piling			
	Universal plate			
	Sheets and plates, rolled but not further worked:			
	More than 4.75mm in thickness			
	Not less than 3mm but not more than 4.75mm in thickness			
	Less than 3mm in thickness			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.15 -2)	Other sheets and plates			
	Hoop and strip:			
	Of high carbon tool steel			
	Other			
	Wire			
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:			
	1 Rails	7.5 %	4.9 %	731601
	2 Other	7.5 %	4.9 %	731602
73.17	Tubes and pipes, of cast iron	7.5 %	4.9 %	7317
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:			
	1 Of alloy steel, described in Note 1 (d) to this Chapter	12 %	6.5 %	731801
	Blanks for tubes and pipes			
	Seamless tubes and pipes of chromium steel			
	Seamless tubes and pipes of stainless steel			
	Seamless tubes and pipes, n.e.s			
	Tubes and pipes of stainless steel, n.e.s			
	Other			
	2 Other	7.5 %	4.9 %	731802
	Blanks for tubes and pipes			
	Seamless tubes and pipes			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.18 -2)	Other			
	Welded steel tubes and pipes of other than high carbon steel			
	Tubes and pipes of high carbon steel, described in note 1 (e) to this chapter			
	Other			
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	7.5 %	4.9 %	7319
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:			
	Of malleable cast iron	10 %	5.8 %	732001
	Of cast iron	10 %	5.8 %	732002
	Other	7.5 %	4.9 %	732003
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts; roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:			
	Parts of waterless piston type gas holders	5 %	3.7 %	732101
	Structures and parts thereof	7.5 %	4.9 %	732102
	Other	7.5 %	4.9 %	732103

No.	Description	Base Rate	Offer	Tariff Line No.
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:			
	Waterless piston type gas holders	5 %	3.7 %	732201
	Other	7.5 %	4.9 %	732202
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	7.5 %	4.9 %	7323
73.24	Containers, of iron or steel, for compressed or liquefied gas	7.5 %	4.9 %	7324
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	7.5 %	4.9 %	7325
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	7.5 %	4.9 %	7326
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel	7.5 %	4.9 %	7327
	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials			
	Expanded metal			
73.29	Chain and parts thereof, of iron or steel	7.5 %	4.9 %	7329
	Chain belting for machinery			

No.	Description	Base Rate	Offer	Tariff Line No.
(73.29)	Chain (cut to length or endless) for machinery or vehicles			
	Chain, n.e.s.			
	Parts			
73.30	Anchors and grapnels and parts thereof, of iron or steel	7.5 %	4.9 %	7330
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such artilces with heads of copper	7.5 %	4.9 %	7331
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of iron or steel; washers (including spring washers) of iron or steel	7.5 %	4.9 %	7332
	Bolts and nuts sets, including those with washers			
	Bolts			
	Nuts			
	Washers and spring washers			
	Screws			
	Other			
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel	5 %	3.7 %	7333
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel	5 %	4.9 %	7334

No.	Description	Base Rate	Offer	Tariff Line No.
73.35	Springs and leaves for springs, of iron or steel:			
	1 Chassis spring and leaves therefor, for motor vehicles	15 %	6 %	733501
	2 Other	7.5 %	4.9 %	733502
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:	7.5 %	4.9 %	7336
	Cooking apparatus and plate warmers			
	Other apparatus:			
	Petroleum oil stoves			
	Other			
	Parts			
73.37	Boilers (excluding boilers of heading No. 04.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	7.5 %	4.9 %	7337
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel:			
	1 Wool; pot scourers and scouring and polishing pads, gloves and the like	10 %	5.8 %	733801
	2 Other	7.5 %	4.9 %	733802
	Domestic articles and parts thereof			
	Sanitary ware for indoor use, and parts thereof			

No.	Description	Base Rate	Offer	Tariff Line No.
73.40	Other articles of iron or steel:			
	Iron castings in the rough state	10 %	5.8 %	734001
	Steel castings in the rough state	10 %	5.8 %	734002
	Forgings and stampings (including drop forgings) in the rough state	10 %	5.8 %	734003
	Endless conveyor belts, including unfinished conveyor belts with rivet holes at the extremities, in rolls	7.5 %	4.9 %	734004
	Castings, n.e.s.	10 %	5.8 %	734005
	Other	10 %	5.8 %	734006

No.	Description	Base Rate	Offer	Tariff Line No.
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap:			
	1 Matte, cement copper and native copper	Free	Free.	740101
	Matte and cement copper			
	Native copper			
	2 Unwrought copper (other than those specified in 1 above):			
	(1) Containing not more than 99.8% by weight of copper and used for smelting or refining:			
	°(1) Not more than 475 yen/kg in value for customs duty	8.5 %	7.3 %	74010201A
	°(2) More than 475 yen/kg but not more than 490 yen/kg in value for customs duty	8.5 %	7.3 %	74010201B
	°(3) More than 490 yen/kg in value for customs duty	8.5 %	7.3 %	74010201C
	(2) Other:			
	°(1) Containing, by weight, not less than 25% of zinc and not less than 1% of lead	24 yen/kg	15 yen/kg	74010202A
	°(2) Other:			
	°(i) Not more than 485yen/kg in value for customs duty			

No.	Description	Base Rate	Offer	Tariff Line No.
(74.01 -2-(2))	Containing more than 95% by weight of copper:			
	Blister copper in bar	8.5 %	7.3 %	74010202BA11
	Electrolytic cathode copper	24 yen/kg	22 yen/kg	74010202BA12
	Other	24 yen/kg	22 yen/kg	74010202BA13
	Containing not more than 95% by weight of copper	24 yen/kg	22 yen/kg	74010202BA2
	°(ii) More than 485yen/kg but not more than 500 yen/kg in value for customs duty			
	Containing more than 95% by weight of copper:			
	Blister copper in bar	8.5 %	7.3 %	74010202BB11
	Electrolytic cathode copper	24 yen/kg	22 yen/kg	74010202BB12
	Other	24 yen/kg	22 yen/kg	74010202BB13
	Containing not more than 95% by weight of copper	24 yen/kg	22 yen/kg	74010202BB2
	°(iii) More than 500yen/kg in value for customs duty			
	Containing more than 95% by weight of copper:			
	Blister copper in bar	8.5 %	7.3 %	74010202BC11
	Electrolytic cathode copper	24 yen/kg	22 yen/kg	74010202BC12
	Other	24 yen/kg	22 yen/kg	74010202BC13

No.	Description	Base Rate	Offer	Tariff Line No.
(74.01 -2-(2))	Containing not more than 95% by weight of copper	24 yen/kg	22 yen/kg	74010202BC2
	3 Waste and scrap			
	Unalloyed	2.5 %	Free	74010301
	Of brass or bronze	2.5 %	Free	74010302
	Other:			
	Containing more than 10% by weight of nickel	22.5 %	Free	74010303A
	Other	2.5 %	Free	74010303B
74.02	Master alloys:			
	1 Of beryllium copper	15 %	7.2 %	740201
	2 Other	5 %	3.2 %	740202
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:			
	1 Bars, rods, angles, shapes and sections:			
	(1) Unalloyed	15 %	7.2 %	74030101
	(2) Of brass or bronze	15 %	7.2 %	74030102
	(3) Other:			
	A Bars and rods, of beryllium copper alloy	20 %	8.2 %	74030103A
	B Other			
	Containing more than 10% by weight of nickel	12.5 %	6.6 %	74030103BA
	Other	15 %	7.2 %	74030103BB
	2 Wire:			
	(1) Unalloyed	15 %	7.2 %	74030201
	(2) Of brass or bronze	15 %	7.2 %	74030202

No.	Description	Base Rate	Offer	Tariff Line No.
(74.03 -2)	(3) Other:			
	A Of beryllium copper alloy	20 %	8.2 %	74030203A
	B Other			
	Containing more than 10% by weight of nickel	12.5 %	6.6 %	74030203BA
	Other	15 %	7.2 %	74030203BB
74.04	Wrought plates, sheets and strip, of copper:			
	1 Unalloyed	15 %	7.2 %	740401
	2 Of brass or bronze	15 %	7.2 %	740402
	3 Other:			
	(1) Of beryllium copper alloy	20 %	8.2 %	74040301
	(2) Other			
	Containing more than 10% by weight of nickel	12.5 %	6.6 %	74040302A
	Other	15 %	7.2 %	74040302B
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm:			
	1 Of beryllium copper alloy	20 %	8.2 %	740501
	2 Other	15 %	7.2 %	740502
	Unalloyed			
	Alloyed			
74.06	Copper powders and flakes	15 %	7.2 %	7406

No.	Description	Base Rate	Offer	Tariff Line No.
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper:			
	1 Unalloyed	15 %	7.2 %	740701
	2 Of brass or bronze	20 %	8.2 %	740702
	3 Other:			
	(1) Of beryllium copper alloy	20 %	8.2 %	74070301
	(2) Other			
	Containing more than 10% by weight of nickel	15 %	7.2 %	74070302A
	Other	20 %	8.2 %	74070302B
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	10 %	5.8 %	7408
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	15 %	7.2 %	7410
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper:			
	1 Expanded metal	10 %	5.8 %	741101
	2 Other:			
	(1) For mechanical purposes, endless	7.5 %	4.9 %	74110201
	(2) Other	10 %	5.8 %	74110202
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of copper; washers (including spring washers) of copper:			

No.	Description	Base Rate	Offer	Tariff Line No.
(74.15)	1 Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins:			
	(1) Plated with precious metals	25 %	10 %	74150101
	(2) Other	10 %	5.8 %	74150102
	2 Other	10 %	5.8 %	741502
74.16	Springs, of copper	10 %	5.8 %	7416
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	10 %	5.8 %	7417
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper:			
	1 Plated with precious metals	25 %	10 %	741801
	Domestic articles and parts thereof			
	Sanitary ware for indoor use and parts thereof			
	2 Other	10 %	5.8 %	741802
	Domestic articles and parts thereof			
	Sanitary ware for indoor use and parts thereof			
74.19	Other articles of copper:			
	1 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10 %	5.8 %	741901

No.	Description	Base Rate	Offer	Tariff Line No.
(74.19)	2 Other:			
	(1) Plated with precious metals			
	Chain and parts thereof	20 %	8.2 %	74190201A
	Other	25 %	10 %	74190201B
	(2) Other			
	Endless strips for film and foil casting machines	7.5 %	4.9 %	74190202A
	Chain and parts thereof	10 %	5.8 %	74190202B
	Other	10 %	5.8 %	74190202C

No.	Description	Base Rate	Offer	Tariff Line No.
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:			
	1 Mattes, speiss and other intermediate products of nickel metallurgy:			
	(1) Crude nickel oxide, containing not more than 1.5% by weight of copper	15 %	7.2 %	75010101
	(2) Other	Free	Free	75010102
	2 Unwrought nickel:			
	(1) Unalloyed :			
	A For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	150 yen/kg	81 yen/kg	75010201A
	B Other	150 yen/kg	81 yen/kg	75010201B
	(2) Alloyed :			
	°(1) Containing, by weight, less than 50% of nickel and not less than 10% of cobalt, taken together	22.5 %	9 %	75010202A
	°(2) Other	22.5 %	9 %	75010202B

No.	Description	Base Rate	Offer	Tariff Line No.
(75.01)	3 Waste and scrap:			
	(1) Unalloyed	22.5 %	6.8 %	75010301
	(2) Alloyed	22.5 %	Free	75010302
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:			
	1 Bars, rods, angles, shapes and sections:			
	(1) Unalloyed	15 %	7.2 %	75020101
	(2) Alloyed	12.5 %	6.6 %	75020102
	2 Wire:			
	(1) Unalloyed	15 %	7.2 %	75020201
	(2) Alloyed	12.5 %	6.6 %	75020202
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:			
	1 Foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing-material), of a thickness (excluding any backing) not exceeding 0.15 mm; powders and flakes:			
	(1) Unalloyed:			
	A Intended for use in the manufacture of getters for vaccum tubes or alkaline accumulators	100 yen/kg	Free	75030101A

No.	Description	Base Rate	Offer	Tariff Line No.
(75.03 -1(1))	B Other:			
	Intended for use in the manufacture of powder metallurgy or welding fluxes	100 yen/kg	65 yen/kg	75030101BA
	Other	100 yen/kg	65 yen/kg	75030101BB
	Powder and flakes			
	Foil			
	(2) Alloyed	22.5 %	9 %	75030102
	2 Other:			
	(1) Unalloyed	15 %	7.2 %	75030201
	(2) Alloyed	12.5 %	6.6 %	75030202
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:			
	1 Unalloyed	15 %	7.2 %	750401
	2 Alloyed	15 %	7.2 %	750402

No.	Description	Base Rate	Offer	Tariff Line No.
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	150 yen/kg	103 yen/kg	7505
75.06	Other articles of nickel:			
	1 Plated with precious metals	25 %	10 %	750601
	2 Other	10 %	5.8 %	750602
76.01	Unwrought aluminium; aluminium waste and scrap:			
	1 Unwrought aluminium:			
	(1) Unalloyed			
	For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota"):	9 %	9 %	76010101A
	Containing not less than 99.9% by weight of aluminium			
	Containing not less than 99.0% but less than 99.9% by weight of aluminium			
	Containing less than 99.0% by weight of aluminium			
	Other:	9 %	9 %	76010101B
	Containing not less than 99.9% by weight of aluminium			
	Containing not less than 99.0% but less than 99.9% by weight of aluminium			
	Containing less than 99.0% by weight of aluminium			

No.	Description	Base Rate	Offer	Tariff Line No.
(76.01-1)	(2) Alloyed	9 %	9 %	76010102
	For "the Pooled Quota"			
	Other			
	2 Waste and scrap	2.5 %	1.9 %	760102
	Unalloyed			
	Alloyed			

No.	Description	Base Rate	Offer	Tariff Line No.
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:			
	1 Bars, rods, angles, shapes and sections	18 %	14.4 %	760201
	Unalloyed			
	Alloyed			
	2 Wire	16 %	12.8 %	760202
76.03	Wrought plates, sheets and strip, of aluminium :			
	For use as roofs of the large type containers of which the standard is stipulated by a Cabinet Order, of a width not less than 2.3 m	18 %	7.9 %	760301
	Other	18 %	14.4 %	760302
	Unalloyed			
	Alloyed			
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	16 %	12.8 %	7604
76.05	Aluminium powders and flakes	10 %	5.8 %	7605

No.	Description	Base Rate	Offer	Tariff Line No.
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	16 %	12.8 %	7606
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	10 %	5.8 %	7607
76.08	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	10 %	5.8 %	7608
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10 %	5.8 %	7609
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	10 %	5.8 %	7610
76.11	Containers, of aluminium, for compressed or liquefied gas.	10 %	5.8 %	7611
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	18 %	7.9 %	7612

No.	Description	Base Rate	Offer	Tariff Line No.
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	10 %	5.8 %	7615
	Domestic articles and parts thereof			
	Sanitary ware for indoor use and parts thereof			
76.16	Other articles of aluminium	10 %	5.8 %	7616
	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire			
	Expanded metal			
	Other			
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:			
	1 Unwrought magnesium			
	°(1) Not more than 278 yen 26 sen/kg in value for customs duty	15 %	7.2 %	77010101
	°(2) More than 278 yen 26 sen /kg but not more than 320 yen/kg in value for customs duty	15 %	7.2 %	77010102
	°(3) More than 320 yen/kg in value for customs duty	15 %	7.2 %	77010103
	2 Waste and scrap	5 %	3.2 %	770102

No.	Description	Base Rate	Offer	Tariff Line No.
77.02	**Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of, magnesium**			
	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	15 %	7.2 %	770201
	Other	17.5 %	7.8 %	770202
77.04	**Beryllium, unwrought or wrought, and articles of beryllium:**			
	1 Unwrought beryllium and powders	5 %	3.2 %	770401
	Unwrought beryllium			
	Powders			
	2 Waste and scrap	5 %	3.2 %	770402
	3 Other	10 %	5.8 %	770403

No.	Description	Import Duty	Offer	Tariff Line No.
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap:			
	1 Unwrought lead:			
	(1) Unalloyed:			
	A Containing more than 99.5% but not more than 99.8% by weight of lead and used for electrolytic refining:			
	*(1) Not more than 122 yen 68 sen/kg in value for customs duty	7.5 %	7.5 %	78010101AA
	*(2) More than 122 yen 68 sen/kg but not more than 130 yen/kg in its value for customs duty	7.5 %	7.5 %	78010101AB
	*(3) More than 130 yen/kg in value for customs duty	7.5 %	7.5 %	78010101AC
	B Other			
	*(1) Not more than 132 yen/kg in value for customs duty			
	Not more than 58 yen/kg in value for customs duty	{(58 yen - the value for customs duty) $\times \frac{1}{2} \div 8$ yen} /kg	{(58 yen - the value for customs duty) $\times \frac{1}{2} \div 8$ yen} /kg	78010101BA1

No.	Description	Base Rate	Offer	Tariff Line No.
(78.01 -101)-B)	More than 58 yen/kg but not more than 132 yen/kg, in value for customs duty	8 yen/kg	8 yen/kg	78010101BA2
	*(2) More than 132 yen/kg but not more than 140 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	78010101BB
	*(3) More than 140 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	78010101BC
	(2) Alloyed :			
	A Containing antimony	12% or 8 yen/kg, whichever is the greater	6.5 % or 5.8 yen/kg, whichever is the greater	78010102A
	B Other	7% or 8 yen/kg, whichever is the greater	4.7 % or 8 yen/kg, whichever is the greater	78010102B

No.	Description	Base Rate	Offer	Tariff Line No.
(78.01 -1(2)-B)				
	2 Waste and scrap	5 %	3.2 %	780102
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	10 %	5.8 %	7802
78.03	Wrought plates, sheets, and strip, of lead:			
	1 Unalloyed	20 %	8.2 %	780301
	2 Alloyed	20 %	8.2 %	780302
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m²; lead powders and flakes:			
	1 Foil	12 %	6.5 %	780401
	2 Powders and flakes	12 %	6.5 %	780402
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead:			
	1 Tubes and pipes and blanks therefor; hollow bars	20 %	8.2 %	780501
	2 Tube and pipe fittings	15 %	7.2 %	780502
78.06	Other articles of lead	10 %	5.8 %	7806

No.	Description	Base Rate	Offer	Tariff Line No.
79.01	Unwrought zinc; zinc waste and scrap:			
	1 Unwrought zinc:			
	(1) Unalloyed:			
	A Containing more than 97 % by weight of zinc :			
	*(1) Not more than 202 yen/kg in value for customs duty :			
	Not more than 70 yen/kg in value for customs duty	{(70 yen - the value for customs duty) x $\frac{1}{2}$ + 8 yen} /kg	{(70 yen - the value for customs duty) x $\frac{1}{2}$ + 8 yen} /kg	79010101AA1
	More than 70 yen/kg but not more than 202 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	79010101AA2
	*(2) More than 202 yen/kg but not more than 210 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	79010101AB
	*(3) More than 210 yen/kg in value for customs duty	8 yen/kg	8 yen/kg	79010101AC
	B Containing not less than 95% but not more than 97% by weight of zinc	2.5 %	2.1 %	79010101B

No.	Description	Base Rate	Offer	Tariff Line No.
(79.01 -111))	C Other	Free	Free	79010101C
	(2) Alloyed:			
	A Containing more than 3% by weight of aluminium	10 yen/kg	7.8 yen/kg	79010102A
	B Other	10 yen/kg	7.2 yen/kg	79010102B
	2 Waste and scrap	2.5 %	1.9 %	790102
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:			
	1 Bars, rods, angles, shapes and sections	7.5 %	4.2 %	790201
	2 Wire	10 %	4.8 %	790202
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:			
	1 Foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm; powders and flakes	10 %	5.8 %	790301
	Foil			
	Zinc dust			
	Other			
	2 Other	15 %	7.2 %	790302

No.	Description	Base Rate	Offer	Tariff Line No.
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc:			
	1 Tubes and pipes and blanks therefor; hollow bars	10 %	4.8 %	790401
	2 Tube and pipe fittings	10 %	4.8 %	790402
	Other articles of zinc:			
79.06	1 Gutters, roof capping, skylight frames, and other fabricated building components	10 %	4.9 %	790601
	2 Other	10 %	4.8 %	790602
80.01	Unwrought tin; tin waste and scrap:			
	1 Unwrought tin:			
	(1) Unalloyed	Free	Free	80010101
	(2) Alloyed	5 %	3.2 %	80010102
	2 Waste and scrap	Free	Free	800102
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	5 %	3.7 %	8002
80.03	Wrought plates, sheets and strip, of tin	5 %	3.7 %	8003
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1kg/m²; tin powders and flakes	7.5 %	4.9 %	8004
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	7.5 %	4.9 %	8005
80.06	Other articles of tin	10 %	5.8 %	8006

No.	Description	Base Rate	Offer	Tariff Line No.
81.01	Tungsten (wolfram), unwroguht or wrought, and articles thereof:			
	1 Unwrought tungsten, powders and flakes	5 %	3.7 %	810101
	Unwrought tungsten			
	Powders and flakes			
	2 Waste and scrap	5 %	3.7 %	810102
	3 Other	10 %	5.8 %	810103
81.02	Molybdenum, unwrought or wrought, and articles thereof:			
	1 Unwrought molybdenum, powders and flakes	5 %	3.7 %	810201
	Unwrought molybdenum			
	Powders and flakes			
	2 Waste and scrap	5 %	3.7 %	810202
	3 Other	7.5 %	4.9 %	810203
81.03	Tantalum, unwrought or wrought, and articles thereof:			
	1 Unwrought tantalum, powders and flakes	10 %	5.8 %	810301
	Unwrought tantalum			
	Powders and flakes			
	2 Waste and scrap	Free	Free	810302
	3 Other	15 %	7.2 %	810303
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:			
	1 Uranium depleted in U^{235} and articles thereof	Free		810401

No.	Description	Base Rate	Offer	Tariff Line No.
(81.04)	2 Base metals and cermets, unwrought, powders, flakes, waste and scrap, excluding those specified in 1 above:			
	(1) Of cobalt (including mattes, speiss and other intermediate products of cobalt metallurgy)			
	Containing more than 10% by weight of nickel:			
	Unwrought	22.5 %	9 %	81040201A
	Waste and scrap	22.5 %	Free	81040201A
	Powders and flakes	22.5 %	9 %	81040201A
	Other:	Free	Free	81040201B
	Unwrought			
	Waste and scrap			
	Powders and flakes			
	(2) Of indium or germanium:			
	A Unwrought indium or germanium, powders and flakes:			
	Unwrought indium	5 %	3.7 %	81040202AA
	Unwrought germanium	10 %	4.8 %	81040202AB
	Powders and flakes, of indium	5 %	3.7 %	81040202AC
	Powders and flakes, of germanium	10 %	4.8 %	81040202AD
	B Waste and scrap	Free	Free	81040202B
	(3) Other:			
	Unwrought, powders, flakes, waste and scrap, of thorium	10 %		81040203A
	Unwrought antimony:			
	Not less than 223 yen/kg in value for customs duty	35 yen/kg	28 yen/kg	81040203BA
	Other	70 yen/kg	47 yen/kg	81040203BB
	Waste and scrap, of antimony	10 %	5.8 %	81040203C

No.	Description	Base Rate	Offer	Tariff Line No.
(81.04 -2-(2))	Powders and flakes, of antimony:			
	Not less than 223 yen/kg in value for customs duty	35 yen/kg	28 yen/kg	81040203DA
	Other	70 yen/kg	47 yen/kg	81040203DB
	Other:			
	Unwrought:			
	Containing more than 10% by weight of nickel	22.5 %	9 %	81040203EA1
	Other	10 %	5.8 %	81040203EA2
	Waste and scrap	10 %	4.8 %	81040203EB
	Powders and flakes:			
	Containing more than 10% by weight of nickel	22.5 %	9 %	81040203EC1
	Other	10 %	5.8 %	81040203EC2
	3 Other			
	Of thorium	15 %		81040301
	Of cobalt:			
	Containing more than 10% by weight of nickel:			
	Bars, rods, angles, shapes and sections	12.5 %	6.6 %	81040302AA
	Wire	12.5 %	6.6 %	81040302AB
	Plates, sheets and strip	12.5 %	6.6 %	81040302AC
	Foil	22.5 %	9 %	81040302AD
	Tubes and pipes and blanks therefor; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges)	15 %	7.2 %	81040302AE
	Other	10 %	5.8 %	81040302AF
	Other	15 %	7.2 %	81040302B
	Other	15 %	7.2 %	81040303

No.	Description	Base Rate	Offer	Tariff Line No.
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	7.5 %	4.2 %	8201

No.	Description	Base Rate	Offer	Tariff Line No.
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):			
	1 Hacksaw blades, of a thickness not less than 0.68 mm:			
	For metal cutting, excluding those for machinery	9 %	4.6 %	82020101
	Other	10 %	4.8 %	82020102
	2 Blades for machine saws, other than hacksaw blades:			
	Circular saw blades	9 %	4.6 %	82020201
	Other	10 %	4.8 %	82020202
	3 Other	7.5 %	4.2 %	820203
	Saw blades			
	Hand saws			
	Parts of saws			
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe-cutters; spanners and wrenches (but not including tap wrenches); files and rasps	7.5 %	4.2 %	8203
	Wrenches and spanners			
	Files and rasps			
	Pipe cutters			
	Other hand tools			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated)	7.5 %	4.2 %	8204
	Hand tools			
	Blow lamps, anvils, vices, clamps, portable forges; grinding wheels with frameworks			
	Parts			
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:			
	1 Drills, bits, reamers and screw taps:			
	Drills	10 %	5.8 %	82050101
	Bits	9 %	5.5 %	82050102
	Reamers and screw taps	10 %	5.8 %	82050103

No.	Description	Base Rate	Offer	Tariff Line No.
(82.05)	2 Milling cutters and gear cutters:			
	Milling cutters	9 %	5.5 %	82050201
	Gear cutters	7.5 %	4.9 %	82050202
	3 Other:			
	(1) Hard metal tools of which working parts are made of sintered metal carbides; diamond tools:			
	Diamond tools	10 %	5.8 %	82050301A
	Dresser			
	Dies			
	Other			
	Other:			
	Cutting tools, used in or with machines	7.5 %	4.9 %	82050301BA
	Other	10 %	5.8 %	82050301BB
	(2) Other	7.5 %	4.9 %	82050302
	Cutting tools, used in or with machines			
	Other tools			
	Parts			
82.06	Knives and cutting blades, for machines or for mechanical appliances	7.5 %	4.2 %	8206
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	10 %	5.8 %	8207
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	7.5 %	4.2 %	8208
	Mechanical appliances			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefor:			
	1 Knives:			
	(1) Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	20 %	8.2 %	82090101
	(2) Other	9 %	5.5 %	82090102
	2 Knife blades	9 %	4.6 %	820902
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):			
	1 Safety razors, with or without blades therefor	10 %	4.8 %	821101
	2 Safety razor blades, other than those in strips	1.5 yen/piece	1.2 yen/piece	821102
	3 Other	10 %	4.8 %	821103
	Blades and heads for electric shavers			
	Razors and blades thereof			
	Parts, n.e.s			
82.12	Scissors (including tailors' shears), and blades therefor	9 %	5.5 %	8212
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):			
	1 Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	20 %	8.2 %	821301
	2 Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(82.13 -2)	*(1) Cutlery, excluding paper knives and similar articles	9 %	5.5 %	82130201
	*(2) Other	10 %	5.8 %	82130202
	Paper knives and similar articles			
	Manicure and chiropody sets and appliances			
	Cutting plates for electric hair clippers			
	Parts			
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware:			
	1 Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	20 %	8.2 %	821401
	2 Other	10 %	5.8 %	821402
	Kitchen ware or tableware			
	Parts			
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14:			
	1 Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	20 %	8.2 %	821501
	2 Other	10 %	5.8 %	821502

No.	Description	Base Rate	Offer	Tariff Line No.
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incoporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:			
	1 Plated with precious metals	20 %	8.2 %	830101
	2 Other	10 %	5.8 %	830102
	Locks, padlocks and keys therefor:			
	Of iron or steel			
	Of copper			
	Other			
	Parts			
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:			
	1 Plated with precious metals	20 %	8.2 %	830201
	2 Other :			
	Parts of motor vehicles (excluding vehicles of heading No. 87.09 or 87.11) and of trailers for motor vehicles falling within heading No. 87.01 or 87.02	15 %	7.2 %	83020201
	Other	10 %	5.8 %	83020202

No.	Description	Base Rate	Offer	Tariff Line No.
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal.	10 %	4.8 %	8303
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	10 %	4.8 %	8304
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal.	10 %	4.8 %	8305
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal:			
	1 Plated with precious metals	25 %	10 %	830601
	Statuettes and other ornaments of a kind used indoors			
	Photograph, picture and similar frames; mirrors			
	2 Other	10 %	5.8 %	830602
	Statuettes and other ornaments of a kind used indoors			
	Photograph, picture and similar frames; mirrors			
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)	10 %	4.8 %	8307
	Lamps and lighting fittings, for electrical lamps, and parts thereof:			
	Lamps and lighting fittings, for filament lamps			
	Lamps and lighting fittings, for fluorescent discharge lamps			
	Other			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
83.08	Flexible tubing and piping, of base metal:			
	1 Of iron or steel	7.5 %	4.2 %	830801
	2 Other	10 %	4.8 %	830802
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal:			
	1 Plated with precious metals			
	Beads and spangles	25 %	10 %	83090101
	Other	20 %	8.2 %	83090102
	2 Other	10 %	5.8 %	830902
	Beads and spangles			
	Other			
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	10 %	4.8 %	8311
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal.			
	Crown corks	7.5 %	4.9 %	831301
	Other	10 %	4.8 %	831302
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal.	10 %	4.8 %	8314

No.	Description	Base Rate	Offer	Tariff Line No.
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying :			
	Welding rods, of carbon steel, with flux	7.5 %	4.9 %	831501
	Welding rods, of stainless steel, with flux	7.5 %	4.9 %	831502
	Welding rods, of alloy steel, with flux, n.e.s.	7.5 %	4.9 %	831503
	Wire and rods, of agglomerated base metal powder, used for metal spraying	10 %	5.8 %	831504
	Other	10 %	5.8 %	831505

No.	Description	Base Rate	Offer	Tariff Line No.
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam);super-heated water boilers:			
	1 Boilers :			
	With a generating capacity of less than 1,300 metric tons per an hour	7.5 %	4.2 %	84010101
	With a generating capacity of not less than 1,300 metric tons per an hour	15 %	5.7 %	84010102
	Super-heated water boilers	7.5 %	4.2 %	84010103
	2 Parts :			
	Corrugated furnaces and boiler shells	15 %	5.7 %	84010201
	Other	15 %	5.7 %	84010202
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units :			
	Economisers	15 %	5.7 %	840201
	Auxiliary plant for use with boiler, n. e. s. :			
	Auxiliary plant for use with boilers of heading No. 84.01 (for example, superheaters, soot removers, gas recoverers and the like), excluding economisers and feed-water heaters	15 %	5.7 %	840202
	Feed-water heaters	15 %	5.7 %	840202

No.	Description	Base Rate	Offer	Tariff Line No.
	Condensers for vapour engines and power units	15 %	5.7 %	840203
	Parts	15 %	5.7 %	840204
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	7.5 %	4.2 %	8403

No.	Description	Base Rate	Offer	Tariff Line No.
84.05	Steam and other vapour power units, not incorporating boilers:			
	1 Steam turbines and parts thereof:			
	(1) Steam turbines ;			
	With a rating of less than 25,000kW	7.5 %	4.2 %	84050101A
	With a rating (total rating in case of cross-compound type) of not less than 25,000kW but less than 400,000kW	7.5 %	4.2 %	84050101B
	Other	15 %	5.7 %	84050101C
	(2) Parts	15 %	5.7 %	84050102
	2 Other	7.5 %	4.2 %	840502
	Steam engines			
	Steam engines (including mobile engines) with self-contained boilers			
	Parts of steam engines			
	Parts of steam engines			
84.06	Internal combustion piston engines:			
	1 Engines:			
	(1) For motor vehicles ;			
	Intended for use in tractors falling within heading No. 87.01 :			
	Gasolene engines	30 %	6 %	84060101AA
	Other	15 %	5.7 %	84060101AB
	Other:			
	Gasoline engine, for auto-bicycles and three wheeled motor vehicles	15 %	5.7 %	84060101BA
	Gasoline engine, n. e. s. :			
	For motor vehicles excluding vehicles of heading No. 87.09 or 87.11	30 %	6 %	84060101BB
	Other	15 %	6 %	84060101BB

No.	Description	Base Rate	Offer	Tariff Line No.
	Other internal combustion engine, for autobicycles and three wheeled motor vehicles	15 %	5.7 %	84060101BC
	Internal combution engine, n. e. s :			
	For motor vehicles (excluding vehicles of heading No. 87.09 or 87.11)	30 %	6 %	84060101BD
	Other	15 %	6 %	84060101BD
	(2) For aircraft	15 %	5.7 %	84060102
	(3) Outboard motors	12.5 %	6.6 %	84060103

No.	Description	Base Rate	Offer	Tariff Line No.
(84.06 -1)	(4) Other	7.5 %	4.9 %	84060104
	In-outboard motors			
	For marine, with a rating of not more than 300HP, n. e. s.			
	For marine, with a rating of more than 300HP but not more than 3,000 HP, n. e. s.			
	For marine, with a rating of more than 3,000 HP, n. e. s.			
	Gasolene engines for land, with a rating of not more than 30HP			
	For land, with a rating of not more than 30HP, n.e.s.			
	For land, with a rating of more than 30HP, but not more than 100HP			
	For land, with a rating of more than 100HP, but not more than 500HP			
	For land, with a rating of more than 500HP			
	2 Parts :			
	For aircraft :			
	Fuel injection apparatus and parts thereof	15 %	5.7 %	84060201
	Other	15 %	5.7 %	84060201
	Other:			
	Pistons and piston rings for motor vehicles	15 %	5.7 %	84060202A
	Parts for motor vehicles, n.e.s.	15 %	5.7 %	84060202B
	Pistons and piston rings, n.e.s.	7.5 %	4.9 %	84060202C
	Other	7.5 %	4.9 %	84060202D

No.	Description	Base Rate	Offer	Tariff Line No.
84.07	Hydraulic engines and motors (including water wheels and water turbines):			
	1 Water turbines and parts thereof:			
	(1) Water turbines	7.5 %	4.2 %	84070101
	(2) Parts	7.5 %	4.2 %	84070102
	2 Other	15 %	5.7 %	840702
	Hydraulic engines and motors			
	Parts			
84.08	Other engines and motors:			
	1 Engines and motors:			
	(1) For aircraft:			
	With a rating of not less than 1,000 metric hp, or with a nominal thrust not less than 0.907 weight tons			
	Turbojet engines	15 %		84080101A
	Turboprop engines	15 %		84080101B
	Other			
	Internal combustion engines	15 %		84080101C
	Other	15 %		84080101C
	Other:			
	Turbojet engines	15 %	7.2 %	84080101A
	Turboprop engines	15 %	7.2 %	84080101B
	Other:			
	Internal conbustion engines	15 %	7.2 %	84080101C
	Othor	15 %	7.2 %	84080101C

No.	Description	Base Rate	Offer	Tariff Line No.
(84.08 -1)	(2) Other :			
	Gas turbines	20 %	6.2 %	84080102A
	Other	20 %	6.2 %	84080102B
	2 Parts :			
	(1) For aircraft	15 %		84080201
	(2) Other	10 %	4.8 %	84080202
	Parts of gas turbines			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
84.09	Mechanically propelled road rollers	7.5 %	4.2 %	8409
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:			
	I Pumps for liquids and parts thereof:			
	(1) Fuel delivery pumps equipped with a measuring device and a self-contained electric motor, of the kind used in filling stations	10 %	4.8 %	84100101
	(2) Other pumps for liquids (other than those specified in (1) above):			
	Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device :			
	Reciprocating pumps, gear pumps, vane pumps and screw pumps	15 %	4.2 %	84100102A
	Other	7.5 %	4.2 %	84100102A
	Other:			
	Reciprocating pumps:	15 %	5.7 %	84100102BA
	Oil hydraulic pumps			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.10)	Turbine pumps	7.5 %	4.2 %	84100102BB
	Volute pumps	7.5 %	4.2 %	84100102BC
	Axial flow pumps	7.5 %	4.2 %	84100102BD
	Other rotary pumps:			
	Oil hydraulic pumps:			
	Rotary type pumps (other than turbine pumps), of iron or steel, of a weight not more than 5,000 kg, excluding rotary piston pumps and gear pumps	15 %	5.7 %	84100102BE1
	Other	15 %	5.7 %	84100102BE1
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.10-1)	Gear pumps, vane pumps and screw pumps :			
	Gear pumps	15 %	5.7 %	84100102BE21
	Other	15 %	5.7 %	84100102BE21
	Other	7.5 %	4.2 %	84100102BE22
	Injectors and ejectors	7.5 %	4.2 %	84100102BF
	Other liquid pumps	7.5 %	4.2 %	84100102BG
	(3) Parts	15 %	5.7 %	84100103
	2 Liquid elevators and parts thereof	7.5 %	4.2 %	841002
	Liquid elevators			
	Parts			
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like :			
	1 Pumps :			
	(1) Vacuum pumps	15 %	5.7 %	84110101
	(2) Other	15 %	5.7 %	84110102
	2 Air or gas compressors :			
	Free-piston generators for gas turbines, of a weight not more than 5,000kg	15 %	5.7 %	84110201
	Of a weight not more than 1,000kg, n. e. s.	15 %	5.7 %	84110202
	Reciprocating type			
	Other			
	Of a weight more than 1,000kg but not more than 5,000kg, n. e. s.	15 %	5.7 %	84110203
	Of a weight more than 5,000kg but not more than 10,000kg	15 %	5.7 %	84110204
	Of a weight more than 10,000kg	15 %	5.7 %	84110205

No.	Description	Base Rate	Offer	Tariff Line No.
(84.11)	3 Fans, blowers and the like :			
	Exhaust gas turbo-chargers for diesel engines	7.5 %	4.2 %	84110301
	Other	15 %	5.7 %	84110302
	4 Parts of the machines specified in 1, 2 or 3 above	7.5 %	4.2 %	841104
	Of free-piston generators for gas turbines			
	Of air pumps, vacuum pumps, or of air or gas compressors (other than free piston generators for gas turbiues)			
	Of fans, blowers and the like			
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:			
	1 For motor vehicles	15 %	4 %	841201
	Air conditioning machines			
	Parts			
	2 Other :			
	Air conditioning machines, those of compressor and window type	15 %	4 %	84120201
	Air conditioning machines, those of compressor and package type	15 %	4 %	84120202

No.	Description	Base Rate	Offer	Tariff Line No.
(84.12 -2)	Air conditioning machines, those of compressor type, n.e.s.	15 %	4 %	84120203
	Air conditioning machines, n.e.s.	15 %	4 %	84120204
	Parts	15 %	4 %	84120205
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:			
	1 Burners and parts thereof	7.5 %	4.2 %	841301
	2 Other	7.5 %	4.2 %	841302
84.14	Industrial and laboratory furnaces and ovens, non-electric	7.5 %	4.2 %	8414
	Automatic food baking machines			
	Other			
84.15	Refrigerators and refrigerating equipment (electrical and other):			
	1 Refrigerating cabinets, self-contained refrigerating units :			
	Of household type:			
	Deep-freezers	10 %	4 %	84150101A
	Other:			
	Electric refrigerators, with a capacity of less than 0.1416 m^3	10 %	4 %	84150101BA

No.	Description	Base Rate	Offer	Tariff Line No.
(84.15 -1)	Electric refrigerators, with a capacity of not less than 0.1416 m³	7.5 %	4 %	84150101BB
	Gas refrigerators and kerosene refrigerators	7.5 %	4 %	84150101BC
	Other:			
	Electric refrigerators, with a capacity of not less than 0.1416m³, gas refrigerators and kerosene refrigerators	7.5 %	4 %	84150102A
	Other	10 %	4 %	84150102B
	2 Other refrigerators and refrigerating equipment :			
	Refrigerating machines, not more than 100 kg in weight	15 %	5.7 %	84150201
	Refrigerating machines, more than 100 kg in weight	15 %	5.7 %	84150202
	Ice cream freezers	7.5 %	4.2 %	84150203
	Ice making machines	15 %	5.7 %	84150204
	Other	15 %	5.7 %	84150205
	3 Parts of the machines specified in 1 or 2 above	7.5 %	4.2 %	841503
	Parts of refrigerators			
	Other			
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines)and cylinders therefor	7.5 %	4.2 %	8416
	Calendering and similar rolling machines			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, 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, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical	7.5 %	4.2 %	8417
	Domestic instantaneous or storage water heaters and parts thereof:			
	Water heaters			
	Parts			
	Other:			
	Instantaneous or storage water heaters			
	Other			
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:			
	1 Centrifuges and parts thereof	7.5 %	4.2 %	841801
	Cream separators			
	Centrifuges, n.e.s.			
	Parts, n.e.s.			
	2 Other	7.5 %	4.2 %	841802
	Filtering and purifying machinery and apparatus for liquids or gases			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:			
	1 Automatic wrapping machines and parts thereof	7.5 %	4.9 %	841901
	Automatic wrapping machines			
	Parts			
	2 Other	7.5 %	4.9 %	841902
	Dish washing machines of the household type			
	Bottling machines			
	Filling machines equipped with forming devices for containers			
	Packing or wrapping machines, n.e.s.			
	Other machinery			
	Parts			
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	7.5 %	4.2 %	8420
	Automatic weighing machines			
	Weight-operated counting and checking machines			
	Weigning machinery, n.e.s.			
	Parts and weighing machine weights of all kinds			

No.	Description	Base Rate	Offer	Tariff Line No.
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	7.5 %	4.2 %	8421
	Pneumatic type mechanical appliances for projecting, dispersing or spraying liquids or powders			
	Mechanical appliances for projecting, dispersing or spraying liquids or powders, n.e.s.			
	Parts of mechanical appliances for projecting, dispersing or spraying liquids or powders			
	Fire extinguishers (charged or not) and parts thereof			
	Spray guns, steam or sand blasting machines and similar jet projecting machines			
	Parts, of spray guns or steam or sand blasting machines and similar jet projecting machines			
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23 :			
	1 Cranes and conveyors, and parts thereof	7.5 %	4.9 %	842201
	Cable cranes			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.22 -1)	Ship's derricks			
	Other cranes			
	Parts of cranes			
	Belt conveyors			
	Chain conveyors			
	Other conveyors			
	Parts of belt conveyors			
	Parts of chain conveyors			
	Parts of other conveyors			
	2 Other	7.5 %	4.9 %	842202
	Elevators and conveyors, pneumatic			
	Escalators and moving pavements			
	Parts of pneumatic elevatos, pneumetic conveyors, escalators and mouing pavements			
	Pulley tackle and hoists, other than skip hoists			
	Capstans, winches, windlasses, of oil hydraulic type			
	Capstans, winches, windlasses, of electric motor-driven type			
	Capstans, winches, windlasses, n. e. s.			
	Movible lifting frames			
	Lift and skip hoists			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.22 -2)	Jacks			
	Other machinery			
	Parts			
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):			
	1 Coal-cutters and parts thereof:			
	Schnell-hobel type coal-cutters	5 %	3.2 %	84230101
	Coal-cutters, of self-propelled type n. e. s.	7.5 %	4.2 %	84230102
	Coal-cutters, n. e. s.	7.5 %	4.2 %	84230103
	Parts of schnell-hobel type coal-cutters	5 %	3.2 %	84230104
	Parts of coal-cutters, n.e.s.	7.5 %	4.2 %	84230105
	2 Excavators and dredging machines, and parts thereof	7.5 %	4.2 %	842302
	Excavators, self-propelled type			
	Excavators, n. e. s.			
	Parts of excavators			
	Dredging machines			
	Parts of dredging machines			
	3 Other	7.5 %	4.2 %	842303
	Pile-drivers			
	Snow-ploughs			
	Other machinery:			
	Self-propelled:			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.23 -3)	Bulldozers and angledozers			
	Graders			
	Scrapers			
	Other			
	Other:			
	Bulldozers and angledozers			
	Boring machinery			
	Scrapers			
	Other machinery			
	Other parts			
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers	7.5 %	4.2 %	8424
	Ploughs			
	Seeders, planters and transplanters; fertiliser distributors and manure spreaders			
	Scarifiers, cultivators, weeders, hoes and harrows			
	Other machinery, and lawn and sports ground rollers			
	Parts			
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	7.5 %	4.2 %	8425

No.	Description	Base Rate	Offer	Tariff Line No.
(84.25)	Lawn mowers Combine Harvesting or threshing machinery, other than combined harvester-threshers; mowers, other than lawn mowers; straw or fodder presses Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce Parts			
84.26	Dairy machinery (including milking machines) Milking machines Dairy machinesy Parts	7.5 %	4.2 %	8426
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like Presses crushers and other machinery Parts	7.5 %	4.2 %	8427
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and broodera Machinery Parts	7.5 %	4.2 %	8428

No.	Description	Base Rate	Offer	Tariff Line No.
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	7.5 %	4.9 %	8429
	Flour mills			
	Other machinery			
	Parts			
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	7.5 %	4.9 %	8430
	Machinery for manufacturing bakery, sugar confectionery or chocolate confectionery			
	Machinery used in meat preparation			
	Other machinery			
	Parts			
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard:			
	1 Stock-makers and pulp refiners, and parts thereof	7.5 %	4.2 %	843101
	Stock-makers and pulp refiners			
	Parts			
	2 Other	7.5 %	4.2 %	843102
	Machinery for making cellulosic pulp			
	Machinery for making or finishing paper or paperboard:			
	Paper machines			
	Other			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.32	Book-binding machinery, including book-sewing machines :			
	Book-binding machines and book-sewing machines	15 %	6 %	843201
	Other machinery	15 %	6 %	843202
	Parts	15 %	6 %	843203
84.33	Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard	7.5 %	4.9 %	8433
	Paper or paperboard cutting machines of all kinds and other machinery			
	Parts			
84.34	Machinery, apparatus and accessories for type-founding or type-setting ; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders ; printing type, impressed flongs and matrices, printing blocks, plates and cylinders ; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :			
	1 Lithographic stones	2.5 %	1.9 %	843401
	2 Printing type, impressed flongs and matrices, printing blocks, plate and cylinders ; blocks, plates and cylinders, prepared for printing purposes	7.5 %	4.2 %	843402
	3 Other	7.5 %	4.2 %	843403
	Machinery, apparatus and accessories for type-founding or type-setting ; machinery for preparing or working printing blocks, plates or cylinders			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.35	Other printing machinery; machines for uses ancillary to printing:			
	1 Printing machines and parts thereof:			
	Automatic two-colour relief printing machines, sheet feed type, capable of two-colour printing in one revolution of cylinder	6 %	3.6 %	84350101
	Automatic single-colour relief printing machines, of sheet feed type	15 %	5.7 %	84350102
	Of rotary type			
	Of platen type			
	Other			
	Relief printing machines, n.e.s.	7.5 %	4.2 %	84350103
	Of rotary type			
	Of platen type			
	Other			
	Automatic lithographic printing machines, of sheet feed type	15 %	6 %	84350104
	Automatic lithographic printing machines, n.e.s.	7.5 %	4.2 %	84350105
	Lithographic printing machines, n.e.s.	7.5 %	4.2 %	84350106
	Printing machines, n.e.s.	7.5 %	4.2 %	84350107
	Of rotary type			
	Of platen type			
	Other			
	Parts	7.5 %	4.2 %	84350108
	2 Other	7.5 %	4.2 %	843502
	Machines for uses ancillary to printing			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	7.5 %	4.9 %	8436
	Machines for extruding man-made textile			
	Machines of a kind used for processing textile fibres			
	Textile spinning machines			
	False textile twisting machines			
	Draw textile twister			
	Textile reeling machines			
	Other			
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including wraping and warp sizing machines:			
	1 Weaving machines	7.5 %	4.9 %	843701
	Shuttleless type			
	Other			
	2 Knitting machines	7.5 %	4.9 %	843702
	Circula knitting machines other than hosiery knitting machines and hand operated knitting machines			
	Welt knitting machines other than hand operated, n.e.s.			
	Warp knitting machines other than hand operated			
	Other			
	3 Other	7.5 %	4.9 %	843703
	Machines for making gimped yarns, tulle, lace, embroidery, trimmings, braid or net			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):			
	1 Hosiery needles	10 %	5.8 %	843801
	2 Other	7.5 %	4.9 %	843802
	Parts and accessories of machines for extruding man-made textiles			
	Parts and accessories of machines of a kind used for processing textile fibres and of textile spinning machines			
	Parts and accessories of textile twisting, doubling or throwing machines			
	Dobbies, Jacquards, shuttel changing mechanisms and similar auxiliary machinery			
	Parts and accessories of weaving machines			
	Parts and accessories of knitting machines			
	Other			
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	7.5 %	4.9 %	8439

No.	Description	Base Rate	Offer	Tariff Line No.
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:			
	1 Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating, and parts thereof:			
	(1) Electric washing machines and parts thereof	7.5 %	4.9 %	84400101
	Electric washing machines, each of a dry linen capacity not exceeding 6kg			
	Electric washing machines, each of a dry linen capacity exceeding 6kg			
	Parts of electric washing machines			
	(2) Other	7.5 %	4.9 %	84400102
	Dry cleaning machines			
	Drying machines, industrial			
	Drying machines, other than industrial			
	Yarn finishing machines			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.40-1 -(2))	Machinery for dyeing textile yarns or fabrics			
	Machinery for washing, cleaning, drying, dying, dressing, finishing or coating textile articles, n.e.s.			
	Parts			
	2 Other	7.5 %	4.9 %	844002
	Fabric folding, reeling or cutting machines			
	Machines for manufacture of linoleum or other floor coverings			
	Machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rolls thereof			
	Parts			
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:			
	1 Sewing machines, complete set or separate head:			
	(1) For domestic purposes.	7.5 %	4.9 %	84410101
	(2) Other:			
	Straight line stitching sewing machines of single needle type, for fabrics	7.5 %	4.9 %	84410102A
	Straight line stitching sewing machines of single needle type, for leather	7.5 %	4.9 %	84410102B
	Straight line stitching sewing machines of single needle type, n.e.s.	7.5 %	4.9 %	84410102C
	Over-lock sewing machines	7.5 %	4.9 %	84410102D

No.	Description	Base Rate	Offer	Tariff Line No.
(84.41 -1-(2))	Other	12.5 %	6 %	84410102E
	2 Sewing machine needles	5 %	3.7 %	844102
	For domestic sewing machines			
	For industrial sewing machines			
	3 Parts of sewing machines; furniture rpecially designed for sewing machines and parts thereof	7.5 %	4.9 %	844103
	Used for domestic purposes			
	Other			
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	7.5 %	4.2 %	8442
	Leather tanning or finishing machines			
	Shoe-making machines			
	Other machinery			
	Parts			
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries:			
	1 Metal casting machines and parts thereof	7.5 %	4.2 %	844301
	Metal casting machines			
	Parts			
	2 Other	7.5 %	4.2 %	844302
	Converters, ladles and ingot moulds			
	Parts			
84.44	Rolling mills and rolls therefor:			
	1 Rolling mills	7.5 %	4.2 %	844401
	2 Parts of rolling mills:			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.44 -2)	(1) Rolls	7.5 %	4.2 %	84440201
	(2) Other	7.5 %	4.2 %	84440202
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:			
	1 Machine-tools whose function is to remove metal or metal carbides:			
	(1) Of a kind operated by numerical control system:			
	*(1) Automatic lathes, multi-spindles, excluding those of bar type, equipped with not more than 6 spindles	10 %	4.8 %	84450101A
	*(1) Profile milling machines (including die-sinking machines, but not including cam type machines), equipped with not less than 3 milling spindles, or of a working surface not less than 1.5 m^2	10 %	4.8 %	84450101B
	*(1) Surface grinding machines (other than those of rotary table type) with the maximum grinding length more than 3,000 mm	10 %	4.8 %	84450101C
	*(1) Thread grinding machines	10 %	4.8 %	84450101D
	*(1) Spur gear shapers, of pinion gear cutter type, with the maximum working diameter, not less than 900 mm, and of rack cutter type, with the maximum working diameter not less than 1,200 mm	10 %	4.8 %	84450101E
	*(1) Spur gear grinding machines	10 %	4.8 %	84450101F
	*(2) Other Lathes	15 %	5.7 %	84450101GA

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1 -(1))	Boring machines :			
	Jig boring machines other than vertical type	15 %	5.7 %	84450101GB
	Other	15 %	5.7 %	84450101GB
	Milling machines	15 %	5.7 %	84450101GC
	Planers :			
	With a table not more than 2,000 mm in width	15 %	5.7 %	84450101GD
	Other	15 %	5.7 %	84450101GD
	Grinding machines	15 %	5.7 %	84450101GE
	Gear cutting machines	15 %	5.7 %	84450101GF
	Gear finishing machines, n. e. s.	15 %	5.7 %	84450101GG
	Sharpening, trimming, trueing, polishing, lapping, dressing or surfacing machines and similar machines operating by means of abrasives or polishing products, n.e.s:			
	Honing machines for bore	15 %	5.7 %	84450101GH
	Other	15 %	5.7 %	84450101GH

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45 -1-(1))				
	Reaming machines	15 %	5.7 %	84450101GI
	Drilling machines	15 %	5.7 %	84450101GJ
	Sawing (including friction or abrasive cutting off) machines	15 %	5.7 %	84450101GK
	Tapping or screw-cutting machines	15 %	5.7 %	84450101GL
	Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools	15 %	5.7 %	84450101GM
	Other :			
	Broaching machines, with a broaching capacity less than 30 weighing metric tons	15 %	5.7 %	84450101GN
	Other	15 %	5.7 %	84450101GN
	(2) Other :			
	*(1) Lathes:			
	*(i) Engine lathes, with a swing over bed not less than 1,000 mm	12.5 %	5.4 %	84450102AA
	*(i) Automatic copying lathes	12.5 %	5.4 %	84450102AB

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1 -(21)				
	*(i) Automatic lathes, single spindle, of bar type	12.5 %	5.4 %	84450102AC
	*(i) Vertical lathes, with a table not less than 2,000mm in diameter	12.5 %	5.4 %	84450102AD
	*(ii) Other:			
	*1 Automatic lathes, multi spindles	10 %	4.8 %	84450102AE1
	*2 Other	7.5 %	4.2 %	84450102AE2
	Engine lathes, with a swing over bed less than 1,000mm			
	Vertical lathes, with a table less than 2,000 mm in diameter			
	Turret lathes			
	Other lathes			
	*(2) Boring machines	12.5 %	5.4 %	84450102B
	Horizontal boring machines			
	Jig boring machines			
	Other			
	*(3) Milling machines:			
	*(i) Universal tool milling machines	12.5 %	5.4 %	84450102CA
	*(i) Profile milling machines (including die-sinking machines), equipped with not more than 2 milling spindles, of a working surface less than 1.5 m^2	12.5 %	5.4 %	84450102CB
	*(i) Planomillers	12.5 %	5.4 %	84450102CC

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1-(2))				
	°(ii) Other :			
	Profile milling machines (including diesinking machines, but not including cam type machines), equipped with not less than 3 milling spindles, or of a working surface not less than 1.5 m²	10 %	4.8 %	84450102CD1
	Other profile milling machine	7.5 %	4.2 %	84450102CD2
	Milling machines, knee type, n.e.s.	7.5 %	4.2 %	84450102CD3
	Other	7.5 %	4.2 %	84450102CD4
	°(4) Planers	12.5 %	5.4 %	84450102D
	°(5) Grinding machines:			
	°(i) Internal grinding machines, with the maximum working diameter less than 200 mm, excluding those of centerless type	12.5 %	5.4 %	84450102EA
	°(i) Internal grinding machines, with the maximum working diameter not less than 200 mm	12.5 %	5.4 %	84450102EB
	°(i) Surface grinding machines, of rectangular table type, with the maximum grinding length less than 2,000 mm, and vertical surface grinding machines, of rotary table type	12.5 %	5.4 %	84450102EC
	°(i) Surface grinding machines, with the maximum grinding length not less than 2,000 mm but not more than 3,000 mm	12.5 %	5.4 %	84450102ED

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1-(2))				
	*(ii) Other:			
	Internal grinding machines	7.5 %	4.2 %	84450102EE1
	Surface grinding machines:			
	With the maximum grinding length more than 3,000 mm, excluding those of rotary table type	10 %	4.8 %	84450102EE21
	Other	7.5 %	4.2 %	84450102EE22
	Cylindrical grinding machines (including those of centerless type)	7.5 %	4.2 %	84450102EE3
	Thread grinding machines	10 %	4.8 %	84450102EE4
	Other	7.5 %	4.2 %	84450102EE5
	*(6) Gear cutting machines and gear finishing machines:			
	*(i) Vertical hobbing machines, single spindle, with a table not less than 700 mm in diameter	12.5 %	5.4 %	84450102FA
	*(ii) Other:			
	Other hobbing machines	7.5 %	4.2 %	84450102FB1
	Spur gear shapers	10 %	4.8 %	84450102FB2
	Other gear cutting machines	7.5 %	4.2 %	84450102FB3
	Spur gear grinding machines	10 %	4.8 %	84450102FB4
	Other gear finishing machines	7.5 %	4.2 %	84450102FB5

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-1 -(2))	°(7) Other:			
	°(i) Broaching machines	12.5 %	5.4 %	84450102GA
	°(i) Honing machines for bore	12.5 %	5.4 %	84450102GB
	°(ii) Other	7.5 %	4.2 %	84450102GC
	Machine-tools operating by electro-erosion orother electric or electronic processes; ultrasonic machine tools			
	Reaming machines			
	Drilling machines			
	Sawing (including friction or abrasive cutting off) machines			
	Tapping or screw-cutting machine			
	Sharpening trimming, trueing, polishing, lapping, dressing or surfacing machines and similar machines operating means of abrasives or polishing products			
	Other			
	2 Other:			
	(1) Of a kind operated by numerical control system :			
	°(1) Presses:			
	Hydraulic presses	15 %	5.7 %	84450201A
	Other	15 %	5.7 %	84450201A
	°(1) Shearing machines:			
	For metal plate or sheet	15 %	5.7 %	84450201B
	Other	15 %	5.7 %	84450201B
	°(1) Forging machines (including forging rolls)	15 %	5.7 %	84450201C

No.	Description	Base Rate	Offer	Tariff Line No.
(84.45-2-(1))				
	*(2) Other	7.5 %	4.2 %	84450201D
	Stamping machines			
	Bending, forming, folding or flattening machines			
	Punching or notching machines			
	Other			
	(2) Other	7.5 %	4.2 %	84450202
	Press			
	Hydraulic press –			
	Other			
	Other forming machines, folding machines and flattening machines			
	Shearing punching or notching machines:			
	For metal plate or sheet			
	Other			
	Forging machines (including forging rolls)			
	Stamping machines			
	Bending machines			
	Coiling or forming machines for spring			
	Drawing machines			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
84.46	Machines-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	7.5 %	4.2 %	8446
	Machine-tools for working stone, ceramics, asbestos-cement and like mineral materials			
	Machine-tools for working glass in the cold			
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	7.5 %	4.2 %	8447
	Sawmill machinery			
	Veneer and plywood machinery			
	Other			
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand	7.5 %	4.2 %	8448
	Tool holders			
	Work holders, self-opening dieheads and dividing heads for machine-tools			
	Accessories and parts for use with the machine-tools of heading No. 84.45			
	Accessories and parts for use with the machine-tools of heading No. 84.46			
	Accessories and parts for use with the machine-tools of heading No. 84.47			

No.	Description	Base Rate	Offer	Tariff Line No.
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:			
	1 Pneumatic tools and parts thereof	7.5 %	4.2 %	844901
	Pneumatic tools			
	Parts			
	2 Other	7.5 %	4.2 %	844902
	Chain saws			
	Tools for working in hand, n. e. s.			
	Parts			
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances :			
	Appliances of a kind operated by numerical control system	15 %	5.7 %	845001
	Other	7.5 %	4.2 %	845002
84.51	Typewriters, other than typewriters incorporating calculating mechanisms ; cheque-writing machines:			
	1 Typewriters :			
	With ordinary characters:			
	Portable electric typewriters	7.5 %	4.9 %	84510101A
	Electric typewriters, n.e.s.	15 %	4.9 %	84510101B
	Other	7.5 %	4.2 %	84510101C
	Other:			
	Portable electric typewriters	7.5 %	4.9 %	84510102A

No.	Description	Base Rate	Offer	Tariff Line No.
(84.51 -1)	Electric typewriters, n.e.s.	15 %	4.9 %	84510102B
	Other	7.5 %	4.2 %	84510102C
	2 Cheque-writing machines	7.5 %	4.2 %	845102
84.52	Calculating machines; accounting machines, cash registers, postagefranking machines, ticket-issuing machines and similar machines, incorporating a calculating device:			
	1 Electronic digital calculating machines :			
	*(1) Computers	15 %	8.9 %	84520101
	Table type :			
	With storage capacity less than 2,000 bits, excluding those with self-contained printing mechanism or designed to work in electrical connection with printing devices			
	Other			
	Other			
	*(2) Other :			
	*(i) Magnetic ink character readers, optical character readers, magnetic disks memory units with a storage capacity of a hundred million characters and over, or magnetic cards memory units, and controllers for use with the machines of all the foregoing	25 %	13.8 %	84520102A
	*(ii) Other	25 %	13.8 %	84520102B
	2 Other :			
	(1) Cash registers, having function to work in electrical connection with central processing units of electronic digital automatic data processing machines and having function to work as individual machines	25 %	13.8 %	84520201
	(2) Other:			
	Electric calculating machines			
	With 3 rules or more calculating mechanisms	15 %	6 %	84520202AA

No.	Description	Base Rate	Offer	Tariff Line No.
(84.52-2)	Other	6 %	3.6 %	84520202AB
	Calculating machines, n.e.s.	7.5 %	4.2 %	84520202B
	Bookkeeping and accounting machines:			
	Electronic type	15 %	5.7 %	84520202CA
	With 3 rules or more calculating mechanisms, n.e.s.	15 %	5.7 %	84520202CB
	Other	7.5 %	4.9 %	84520202CC
	Cash registers :			
	With 5 or more totalling device	15 %	6 %	84520202DA
	Other	7.5 %	4.9 %	84520202DB
	Other	7.5 %	4.9 %	84520202E
84.53	Automatic data processing machines and units thereof; magnetic (}* optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:			
	1 Electronic digital automatic data processing machines (including those with analogue elements) and units thereof (excluding power supply units and units able to accept or deliver analogue data only); magnetic tape convertors, magnetic tape printers and units thereof; auxiliary machines of digital type electronic calculating machines falling within heading No. 84.52-1, separately imported :			
	*(1) Central processing units	15 %	8.9 %	84530101
	With analogue elements			
	With self-containd input unit and output unit			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.53 -1)	*(2) Other :			
	*(i) Magnetic ink character readers, optical character readers, magnetic disks memory units with a storage capacity of a hundred million characters and over, or magnetic cards memory units, and controllers for use with the machines of all the foregoing	25 %	13.8 %	84530102A
	Constituent unit of automatic data processing machines, imported with central processing units			
	Other :			
	Storage units			
	Other			
	*(ii) Other	25 %	13.8 %	84530102B
	Constituent unit of automatic data processing machines, imported with central processing units			
	Constituent units of automatic data processing machines, n. e. s.:			
	Processors consitting of arithmetical logical and control elements			
	Central (main) storage units			
	Storage units, n.e. s.			
	Typewriter			
	Other			
	Other			
	2 Other :			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.53 -2)	Automatic data processing machines and units thereof	7.5 %	4.9 %	84530201
	Punching machines, checking machines, sorting machines, tabulating machines, calculating punches (excluding electronic calculating punches other than those with self-contained mechanisms for reading and punching cards), collators, interpreters and other statistical machines of a kind operated in conjunction with punched cards, and auxiliary machines therefor	5 %	3.7 %	84530202
	Punching machines			
	Sorting machines			
	Other			
	Magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, n.e.s.	7.5 %	4.9 %	84530203
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coincounting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	7.5 %	4.2 %	8454
	Duplicating machines			
	Other			
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:			
	Of typewriters	7.5 %	4.2 %	845501

No.	Description	Base Rate	Offer	Tariff Line No.
(84.55)	Of the machines of heading No. 84.52, excluding those of electronic calculating machines or of cash registers specified in heading No. 84.52-2-(1):			
	Of calculating machines	7.5 %	4.2 %	84550201
	Of bookkeeping and accounting machines	7.5 %	4.2 %	84550202
	Of cash registers	7.5 %	4.2 %	84550203
	Other	7.5 %	4.2 %	84550204
	Of electronic calculating machines, cash registers specified in heading No. 84.52-2-(1) or of the machines of heading No. 84.53:			
	Of electronic calculating machines, electronic data processing machines or units thereof or of cash registers specified in heading No. 84.52-2-(1)			
	Of calculating machines (other than hand operated type) or of automatic data processing machines	15 %	8.9 %	84550301
	Other	15 %	8.9 %	84550301

No.	Description	Base Rate	Offer	Tariff Line No.
(84.55)				
	Of statistical machines of a kind operated in conjunction with punched cards	5 %	3.2 %	84550302
	Other	7.5 %	4.2 %	84550303
	Of the machines of heading No. 84.54 or of the cheque-writing machines of heading No. 84.51:			
	Of duplicating machines	7.5 %	4.2 %	84550401
	Other	7.5 %	4.2 %	84550402
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including power and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	7.5 %	4.2 %	8456
	Sorting, screening, separating or washing machines			
	Crushing or grinding machinery			
	Mixing machinery (including kneading machines)			
	Machines for forming foundry moulds of sand			
	Other machinery			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.56)	Crushing or grinding machinery			
	Mixing machinery (including kneading machines)			
	Machines for forming foundry moulds of sand			
	Other machinery			
	Parts			
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	7.5 %	4.2 %	8457
	Glass-working machines			
	Parts of glass-working machines			
	Other			
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	10 %	4.8 %	8458
	Automatic vending machines			
	Parts			
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:			
	1 Presses, moulding machines, kneading machines, extruding machines, and parts thereof	7.5 %	4.2 %	845901
	Machines and mechanical appliances for animal or vegetable fat and oil industry			
	Hydraulic presses			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.59 -1)	Machines and mechanical appliances for the rubber or artificial plastic materials industry			
	Hydraulic presses			
	Transfer molding machines			
	Injection molding machines			
	Extruding machines			
	Other			
	Machines and mechanical appliances for treating wood			
	Machines and mechanical appliances for treating metal or metal carbides			
	Other machines and mechanical appliances			
	Parts			
2	Stranding, taping and other similar special machines for making rope, cable and electric insulated wire or cable and parts thereof	7.5 %	4.2 %	845902
	Stranding and other similar machines for making rope, or cable			
	Taping and other similar machines for making electric insulated wire or cable			
	Parts			
3	Vats or other receptacles, fitted with mechanical apparatus, or heating or cooling devices, and parts thereof ;			
	Waterless piston type gas holders of iron or steel	5 %	3.2 %	84590301
	Parts of waterless piston type gas holders of iron or steel	5 %	3.2 %	84590302

No.	Description	Base Rate	Offer	Tariff Line No.
(84.59 -3)	Other vats or receptacles	7.5 %	4.2 %	84590303
	Other parts	7.5 %	4.2 %	84590304
	4 Concrete spreader, paver and similar road making machines and parts thereof	7.5 %	4.2 %	845904
	Road making machines			
	Parts			
	5 Agitators operated by motor and parts thereof	7.5 %	4.2 %	845905
	Agitators			
	Parts			
	6 Nuclear reactors and parts thereof	15 %		845906
	Fuel elements of nuclear reactors and assemblies thereof			
	Nuclear reactors, and parts thereof n.e.s.			
	7 Other machinery and mechanical appliances, and parts thereof:			
	(1) Machinery and mechanical appliances :			
	Machines and appliance for public works, building or the like	10 %	4.8 %	84590701A
	Closed type continuous margarine manufacturing machines	7.5 %	4.2 %	84590701B
	Machine and appliances for the animal or vegetable fats and oils industry	10 %	4.8 %	84590701C
	Polymerization kettles	7.5 %	4.2 %	84590701D
	Machines and appliances for the rubber or artificial plastic materials industries:	10 %	4.8 %	84590701E

No.	Description	Base Rate	Offer	Tariff Line No.
(84.59 -7-(1))	Machines and appliances for tabacco industry	10 %	4.8 %	84590701F
	Machines and appliances for treating wood	10 %	4.8 %	84590701G
	Automatic coil winding machines	7.5 %	4.2 %	84590701H
	Dolomite throwing machines	7.5 %	4.2 %	84590701I
	Machines and appliances for treating metal or metal carbides	10 %	4.8 %	84590701J
	Other :			
	Pellet feed making machines	7.5 %	4.2 %	84590701KA
	Pneumatic machines	7.5 %	4.2 %	84590701KB
	Marine steering equipment	10 %	5.8 %	84590701KC
	Other	10 %	4.8 %	84590701KD
	(2) Parts	7.5 %	4.2 %	84590702
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	7.5 %	4.2 %	8460
	Moulding boxes for metal foundry, moulds of a type used for metal, and parts thereof			
	Other			
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves ;			
	Valves for vehicles	10 %	4.8 %	846101

No.	Description	Base Rate	Offer	Tariff Line No.
(84.61)	Pressure reducing valves, automatic control valves and similar mechanical valves	20 %	6 %	846102
	High pressure and temperature valves of iron or steel, of a nominal pressure of more than 24 kg/cm² at 530°C or higher, or of a nominal pressure of more than 175kg/cm² at 370°C or higher, excluding pressure reducing valves, automatic control valves and similar mechanical valves	15 %	5.7 %	846103
	Cocks, valves and similar appliances, of iron or steel, excluding those combined with precious metals or plated with metals, n.e.s.	7.5 %	4.2 %	846104
	Cocks, valves and similar appliances, of copper, excluding those combined, with precious metals or plated with metals, n.e.s.	7.5 %	4.2 %	846105
	Cocks, valves and similar appliances, (excluding those combined with precious metals or plated with metals), n. e. s.	10 %	4.8 %	846106
	Cocks, valves and similar appliances, combined with precious metals or plated with metals	10 %	4.8 %	846107
	Parts :			
	Of iron, steel or copper, excluding those combined with precious metals or plated metals	7.5 %	4.2 %	84610801
	Other	10 %	4.8 %	84610802

No.	Description	Base Rate	Offer	Tariff Line No.
84.62	Ball, roller or needle roller bearings:			
	1 Ball, roller or needle roller bearings	12.5 %	5.4 %	846201
	Ball bearings			
	Roller or needle roller bearings			
	2 Parts	12.5 %	5.4 %	846202
	Ball			
	Roller or needle roller			
	Other			
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:			
	1 Infinitely variable speed changers and parts thereof	7.5 %	4.2 %	846301
	Infinitely variable speed changers			
	Parts			
	2 Other	7.5 %	4.2 %	846302
	Cranks shafts and parts thereof			
	Cam shafts, eccentric shafts and other transmission shafts and cranks; parts thereof			
	Bearing housings, plain shaft bearings, and parts thereof			
	Flywheels, pulleys, pulley blocks and parts thereof			

No.	Description	Base Rate	Offer	Tariff Line No.
(84.63 -2)	Clutches, shaft couplings, and parts thereof			
	Marine reduction gear and reversing gear			
	Other			
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	10 %	4.8 %	8464
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	7.5 %	4.9 %	8465
	Marine controllable pitch propeller and trochoidal propeller			
	Marine propeller, n.e.s.			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:			
	1 Electric generators :			
	With a rating (total rating in case of generators used for cross-compound type steam turbine) of not less than 400,000kW	15 %	7.2 %	85010101
	Other:			
	Combined with internal combustion piston engines	7.5 %	4.9 %	85010102A
	Combined with motive machines other than steam turbines and internal combustion piston engines	7.5 %	4.9 %	85010102B
	D. C. generators			
	A. C. generators			
	Other D. C. generators	10 %	5.8 %	85010102C
	Other A. C. generators	10 %	5.8 %	85010102D

No.	Description	Base Rate	Offer	Tariff Line No.
(85.01)	2 Electric motors:			
	(1) Of a weight not more than 500 kg	7.5 %	4.9 %	85010201
	Linear motors:			
	Of D. C. type			
	Of A. C. type			
	Other:			
	D. C. motors:			
	With a rating of not more than 10W			
	With a rating of more than 10W but not more than 70W			
	With a rating of more than 70W			
	Single phase A. C. motors			
	Three phase A. C. motors:			
	With a rating of not more than 11kW			
	With a rating of more than 11kW			
	(2) Other	10 %	5.8 %	85010202
	Linear motors:			
	Of D. C. type			
	Of A. C. type			
	Other:			
	D. C. motors			
	Single phase A. C. motors			
	Three phase A. C. motors:			
	With a rating of not more than 11kW			
	With a rating of more than 11kW			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.01)	3 Transformers:			
	(1) With a capacity less than 200kVA	7.5 %	4.9 %	85010301
	Of liquid dielectric type:			
	Instrument transformers			
	Other			
	Other:			
	Instrument transformers			
	Other:			
	With a capacity of not more than 1kVA			
	With a capacity of more than 1kVA			
	(2) Other	10 %	5.8 %	85010302
	Of liquid dielectric type:			
	With a capacity of not more than 1,000 kVA			
	With a capacity of more than 1,000 kVA			
	Other:			
	With a capacity of not more than 1,000 kVA			
	With a capacity of more than 1,000 kVA			
	4 Rectifiers and rectifying apparatus:			
	(1) Silicon rectifiers and silicon rectifying apparatus	10 %	5.8 %	85010401
	(2) Other	15 %	6 %	85010402
	Selenium rectifiers and selenium rectifying apparatus			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.01)	5 Other machinery	7.5 %	4.9 %	850105
	Rotary converters(including electric motor-generators)			
	Static converters			
	Inductors			
	6 Parts of the machinery specified in 1, 2, 3, 4 or 5 above	7.5 %	4.9 %	850106
	Of generators, motors or rotary converters(including electric motor-generators)			
	Other			
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	7.5 %	4.2 %	8502
	Electro-magnets			
	Permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets			
	Electro-magnetic and permanent magnet work holders			
	Electro-magnetic clutches, couplings and brakes			
	Electro-magnetic lifting heads			
	parts			
85.03	Primary cells and primary batteries	7.5 %	4.9 %	8503
	Manganese dry cells			
	Layer built batteries			
	Other primary cells and primary batteries			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.04	Electric accumulators	10 %	5.8 %	8504
	Lead-acid batteries			
	Other electric accumulators			
	Parts			
85.05	Tools for working in the hand, with self-contained electric motor	7.5 %	4.2 %	8505
	Grinders			
	Drills			
	Other tools			
	Parts			
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:			
	1 Vacuum cleaners, floor polishers, food grinders, food mixers, fruit juice extractors, fans, and parts thereof:			
	(1) Fans	7.5 %	4 %	85060101
	(2) Other	7.5 %	4 %	85060102
	Vacuum cleaners			
	Floor polishers			
	Food grinders, food mixers and fruit juice extractors			
	Parts			
	2 Other	7.5 %	4 %	850602
	Appliances of battery driven type			
	Other apparatus			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.07	Shavers and hair clippers, with self-contained electric motor	7.5 %	4 %	8507
	Electric shavers :			
	With batteries housing			
	Other			
	Electric hair clippers			
	Parts			
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:			
	1 Dynamos and motors, and parts thereof :			
	(1) Dynamos and motors	10 %	4.8 %	85080101
	(2) Parts	7.5 %	4.2 %	85080102
	2 Sparking plugs and glow plugs :			
	For motor vehicles	7.5% or 9 yen /piece whichever is the greater	4.2 %	85080201
	For aircrafts	7.5 %	4.2 %	85080202
	Other	7.5 %	4.2 %	85080203

No.	Description	Base Rate	Offer	Tariff Line No.
(85.08)	3 Other	7.5 %	4.2 %	850803
	Distributors and ignition coils:			
	For motor vehicles			
	Other			
	Other:			
	For motor vehicles			
	For aircraft			
	Other			
85.09	Electrical lighting and signalling equipment and electrical wind-screen wipers, defrosters and demisters, for cycles or motor vehicles:			
	1 For motor vehicles (excluding vehicles of heading No. 87.09 or 87.11)	15 %	5.7 %	850901
	Electric horns			
	Other equipments			
	Parts			
	2 Other	7.5 %	4.2 %	850902
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	10 %	4.8 %	8510
	Electric battery and magneto lamps			
	Parts			
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus:			
	1 Electric furnaces, ovens and induction and dielectric heating equipments and parts thereof	7.5 %	4.2 %	851101
	2 Electric or laser-operated welding machines and apparatus and parts thereof			
	Automatic electric welding machines:			
	Of a kind operated by numerical control system	15 %	5.7 %	85110201A
	Other	7.5 %	4.2 %	85110201B

No.	Description	Base Rate	Offer	Tariff Line No.
(85.11 -2)	Other machines and apparatus:			
	Of a kind operated by numerical control system	15 %	5.7 %	85110202A
	Other	7.5 %	4.2 %	85110202B
	Parts	7.5 %	4.2 %	85110203
	3 Other :			
	Machines and apparatus of kind operated by numerical control system	15 %	5.7 %	85110301
	Other	7.5 %	4.2 %	85110302
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon	10 %	4 %	8512
	Electric instantaneous or storage water heaters and immersion heaters			
	Electric soil heating apparatus			
	Electric space heating apparatus:			
	With enclosed liquid heating medium			
	Other			
	Eiectric hair dressing appliances			
	Electric smoothing irons			
	Electro-thermic domestic ovens			
	Other electro-thermic domestic appliances			
	Electric heating resistors			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems) :			
	Apparatus for carrier-current line systems	6 %	3.6 %	851301
	Electronical telephonic and telegraphic switchboards and exchanges	15 %	5.7 %	851302
	Telephonic switchboads and exchanges (other than those of electronic types)	7.5 %	4.2 %	851303
	Electrical line telephonic apparatus, n.e.s	7.5 %	4.2 %	851304
	Electrical line telegraphic apparatus, n.e.s.	7.5 %	4.2 %	851305
	Parts suitable for use solely or principally with electrical line telephonic and telegraphic apparatus	7.5 %	4.2 %	851306
	Parts equally suitable for use principally with electrical line telephonic and telegraphic apparatus and radiotelegraphic and radiotelephonic apparatus, etc.	7.5 %	4.2 %	851307
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	7.5 %	4.9 %	8514
	Microphones and stands therefor			
	Earphones			
	Speaker systems of a compound type			
	Loudspeakers, n.e.s			
	Audio-frequency electric amplifiers			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:			
	1 Radio-broadcast receivers (including chassis) :			
	Incorporating sound reproducers	17.5 %	4 %	85150101
	Designed or adapted for fitting to motor vehicles			
	Of portable type			
	Other			
	Chassis of radio-broadcast receivers	10 %	4 %	85150102
	Designed or adapted for fitting to motor vehicles			
	Of portable type			
	Other			
	Radio-broadcast receivers, n.e.s	9 %	4 %	85150103
	Designed or adapted for fitting to motor vehicles			
	Of portable type			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.15)	2 Television receivers (including chassis) :			
	Colour television broadcast receivers, with cathode ray tube of the maximum length of image face not less than 53.34 cm	12.5 %	4 %	85150201
	Colour televition broadcast receivers, n.e.s	15 %	4 %	85150202
	Television broadcast receivers, with cathode ray tube of the maximum length of image face not less than 53.34 cm, n.e.s.	10 %	4 %	85150203
	Television broadcast receivers, n.e.s	15 %	4 %	85150204
	Colour television receivers other than those for broadcast, with cathode ray tube of the maximum length of image face not less than 53.34 cm	12.5 %	4 %	85150205
	Colour television receivers other than those for broadcast, n. e. s.	15 %	4 %	85150206
	Television receivers other than those for broadcast, with cathode ray tube of the maximum length of image face not less than 53.34 cm, n.e.s.	10 %	4 %	85150207
	Television receivers other than those for broadcast, n. e. s.	15 %	4 %	85150208
	3 Radar apparatus :			
	For ships	7.5 %	4.9 %	85150301
	For aircrafts, whether for mounting on the aircraft or on land	15 %	7.2 %	85150302
	Other	7.5 %	4.2 %	85150303

No.	Description	Base Rate	Offer	Tariff Line No.
(85.15)	4 Other machinery :			
	For aircraft, whether for mounting on the aircraft or on land	20 %	8.2 %	85150401
	Radiotelegraphic and radiotelephonic transmitters and transmitter-recievers			
	Radiotelegraphic and radiotelephonic recievers			
	Loran recievers			
	Direction finders			
	Other radio navigational aid apparatus and radio remote control apparatus			
	Other	10 %	5.8 %	85150402
	Radio-broadcasting and television transmitters			
	Long, medium and short-wave transmitters and transmitter-receivers			
	VHF transmitters and transmitter-receivers			
	Transmitter and transmitter-receiver, n. e. s.			
	Radiotelegraphic and radiotelephonic receivers			
	Television cameras			
	Loran recievers			
	Direction finders			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.15 -4)	Other radio navigational aid apparatus and radio remote control apparatus			
	5 Parts of machinery specified in 1, 2, 3 or 4 above	10 %	5.8 %	851505
	Parts of radiotelegraphic and radiotelephonic transmission and reception apparatus, or of radio broadcasting and television transmission and reception apparatus and reception apparatus or of television cameras			
	Parts of radio navigational aid apparatus, radar apparatus or of radio remote control apparatus			
85.16	Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields.....	7.5 %	4.2 %	8516
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	7.5 %	4.2 %	8517
85.18	Electrical capacitors, fixed or variable	7.5 %	4.9 %	8518
	Electric power condensers (capacitors)			
	Other electrical capacitors:			
	Of variable type			
	Other			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (othre than telephone switchboards) and control panels :			
	1 Switchboards and control panels	7.5 %	4.2 %	851901
	2 Other	7.5 %	4.2 %	851902.
	Circuit breakers			
	Electro-magnetic switches			
	Micro-switches			
	Electrical apparatus for making and breaking electrical circuits, and parts thereof, n.e.s			
	Electrical apparatus for protection of electrical circuits, and parts thereof			
	Electrical apparatus for making connections to or in electrical circuits, and parts thereof			
	Printed circuits			
	Variable resistors			
	Resistors, n.e.s.			
	Parts of resistors			
	Parts of switchbords or of control panels			
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps:			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.20)	1 Filament lamps	7.5 %	4.2 %	852001
	Infra-red lamps			
	Other			
	2 Other	10 %	4.8 %	852002
	Electric discharge lamps (excluding ultra-violet lamps)			
	Ultra-violet lamps			
	Arc-lamps			
	Parts			
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits:			
	1 Thermionic valves and tubes:			
	Cathode-ray tubes for colour television receivers	15 %	5.7 %	85210101
	Cathode-ray tubes for television receivers, n.e.s.	15 %	5.7 %	85210102
	Recieving tubes:			
	For laboratory instrument or apparatus	7.5 %	4.9 %	85210103A
	Other:			
	Reliable valves	15 %	4.9 %	85210103BA
	Other	10 %	4.9 %	85210103BB
	For telephonic and telegraphic apparatus or for radio-broadcasting and television transmission apparatus, n.e.s.	15 %	5.7 %	85210104

No.	Description	Base Rate	Offer	Tariff Line No.
(85.21 -1)	Other :			
	For laboratory instruments or apparatus	7.5 %	4.9 %	85210105A
	Other	15 %	4.9 %	85210105B
	2 Diodes, transistors and similar semi-conductor devices; integrated circuits; light emitting diodes			
	Uncased :			
	Germanium diodes, silicon diodes, germanium transistors, silicon transistors and silicon diodes for silicon rectifiers	10 %	5.8 %	85210201A
	Integrated circuits	10 %	5.8 %	85210201B
	Other	10 %	5.8 %	85210201C
	Other :			
	Germanium diodes	15 %	6 %	85210202A
	Silicon diodes	15 %	6 %	85210202B
	Germanium transistors	7.5 %	4.9 %	85210202C
	Silicon transistors	15 %	6 %	85210202D
	Silicon diodes for silicon rectifiers	15 %	6 %	85210202E
	Integrated circuits	15 %	7.2 %	85210202F
	Digital			
	Other			
	Light emitting diodes	15 %	7.2 %	85210202G
	Other	15 %	7.2 %	85210202H

No.	Description	Base Rate	Offer	Tariff Line No.
(85.21)	3 Other	10 %	4.8 %	852103
	Microassemblies			
	Cold cathode and photocathode valves and tubes			
	Photocells			
	Mounted piezo-electric crystals			
	Parts			
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :			
	Particle accelerators, and parts thereof	7.5 %	4.2 %	852201
	Signal generators with a frequency range of not less than 100 MHz:			
	For laboratory uses	15 %	5.7 %	852202
	Other	15 %	5.7 %	852202
	Signal generators, n.e.s.	7.5 %	4.2 %	852203
	Electrical goods and apparatus, n.e.s.	7.5 %	4.2 %	852204
	Parts, n.e.s.	7.5 %	4.2 %	852205

No.	Description	Base Rate	Offer	Tariff Line No.
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:			
	1 Power cable and communication cable	15 %	7.2 %	852301
	Power cable:			
	Of copper conductor			
	Other			
	Communication cable:			
	Of copper conductor			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
(85.23)	2 Those insulated or sheathed with synthetic rubber other than specified in 1 above	15 %	7.2 %	852302
	3 Other	15 %	7.2 %	852303
	Magnetic wire			
	Insulated or sheathed with artificial plastic materials			
	Other			
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	7.5 %	4.9 %	8524
	Carbon and graphite electrodes			
	Carbon brushes			
	Other			
85.25	Insulators of any material	7.5 %	4.2 %	8525
	Of glass			
	Of ceramic material			
	Other			
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	7.5 %	4.2 %	8526
	Of glass			
	Of ceramic material			
	Other			
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	10 %	4.8 %	8527
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	7.5 %	4.2 %	8528

No.	Description	Base Rate	Offer	Tariff Line No.
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	7.5 %	4.9 %	8602
86.03	Other rail locomotives; tenders	7.5 %	4.9 %	8603
	Steam rail locomotives and tenders			
	Other rail locomotives			
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	7.5 %	4.9 %	8604
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	7.5 %	4.9 %	8605
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	7.5 %	4.9 %	8606
86.07	Railway and tramway goods vans, goods wagons and trucks	7.5 %	4.9 %	8607
86.08	Containers specially designed and equipped for carriage by one or more modes of transport			
	For breaking up	7.5 %	4.9 %	860801
	Other	7.5 %	4.9 %	860802
86.09	Parts of railway and tramway locomotives and rolling-stock	7.5 %	4.9 %	8609
	Axles, wheels and metal tyres			
	Other			
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	7.5 %	4.9 %	8610

No.	Description	Base Rate	Offer	Tariff Line No.
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys :			
	1 Of wheel type			
	*(1) With a nominal horse power more than 50P.S ;			
	Of four-wheel type:	10 %	5 %	87010101A
	Road tractors for semi-trailers			
	For agriculture			
	Other			
	Other:			
	Road tractors for semi-trailers :			
	Of three-wheeled type	15 %	5 %	87010101BA1
	Other	10 %	5 %	87010101BA2
	Other:			
	Of steam engine type and threewheeled type	15 %	5 %	87010101BB1
	Other	10 %	5 %	87010101BB2
	*(2) Other :			
	Of four-wheeled type	10 %	5.8 %	87010102A
	Road tractors for semi-trailers			
	For agriculture			
	Other			
	Other:			
	Rood tractsrs for semi-trailers:			
	Of three-wheeled type	15 %	6 %	87010102BA1
	Other	10 %	5.8 %	87010102BA2
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
	Of steam engine type and three-wheeled type	15 %	6 %	87010102BB1
	Other	10 %	5.8 %	87010102BB2
	2 Other	10 %	5.8 %	870102
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) :			
	1 Motor vehicles for the transport of persons (including racing cars, passenger jeeps and combined passenger-cargo cars, but not including buses specified in 2 below, special transport vehicles such as ambulances and motor vehicles of track-laying type):			
	(1) Not more than 270 cm in wheel base :	30 %	3 %	87020101
	(2) More than 270 cm but not more than 304.8 cm in wheel base			
	Of three-wheeled type	20 %	3 %	87020102A
	Other	17.5 %	3 %	87020102B
	(3) More than 304.8 cm in wheel base :			
	Of three-wheeled type	20 %	3 %	87020103A
	Other	17.5 %	3 %	87020103B
	2 Motor buses or trolleybuses, other than those of track-laying type	15 %	3 %	870202
	3 Trucks, vans or lorries, other than those of track-laying type and shuttle cars :			
	Trucks, vans or lorries, not more than 254 cm in wheel base	15 %	3 %	87020301
	Trucks, vans or lorries, more than 254 cm in wheel base and loading capacity of less than 18 metric tons	15 %	3 %	87030302

No.	Description	Base Rate	Offer	Tariff Line No.
	Trucks, more than 254 cm in wheel base and loading capacity of not less than 18 metric tons, excluding those of three-wheeled type	13.5 %	3 %	87020303
	Other	15 %	3 %	87020304
	4 Other :			
	(1) Vehicles of track-laying type	10 %	3 %	87020401
	(2) Shuttle car	10 %	3 %	87020402
	(3) Motor chassis fitted with cabs	15 %	3 %	87020403
	(4) Other	15 %	3 %	87020404
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02.	10 %	3 %	8703
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	15 %	5.7 %	8704
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02, or 87.03			
	For track-laying type tractors (other than those equipped with steam engine)	7.5 %	4.2 %	870501
	Other	15 %	5.7 %	870502
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :			
	1 Chassis :			
	For track-laying type tractors (other than those equipped with steam engine)	7.5 %	4.2 %	87060101
	Other	15 %	5.7 %	87060102
	2 Other :			
	Parts of track-laying type tractors (other than those equipped with steam engine type)	7.5 %	4.9 %	87060201

No.	Description	Base Rate	Offer	Tariff Line No.
	Parts of track-laying type tractors, steam engine type	15 %	4.9 %	87060202
	Parts of wheeled type tractors,	15 %	5.7 %	87060203
	Clutch discs, n.e.s.	15 %	5.7 %	87060204
	Shock absorbers, n.e.s.	15 %	5.7 %	87060205
	Other	15 %	5.7 %	87060206
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles			
	Fork-lift trucks	10 %	4.8 %	870701
	Other works trucks ; tractors	10 %	4.8 %	870702
	Parts	10 %	4.8 %	870703
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	20 %		8708
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars of all kinds:			
	Auto-bicycles with engines of a piston displacement of less than 901.3 cm³	15 %	5 %	870901
	Auto-bicycles with engines of a piston displacement of not less than 901.3 cm³	10 %	5 %	870902
	Other	15 %	5 %	870903
87.10	Cycles (including delivery tricycles), not motorised	10 %	4.8 %	8710
	Cycles fitted with speed changers			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	5 %	3.2 %	8711
	Invalid carriages, fitted with means of mechanical propulsion			
	Other			
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:			
	1 Parts and accessories of invalid carriages, excluding those of invalid carriages fitted with means of mechanical propulsion	5 %	3.2 %	871201
	2 Other	10 %	4.8 %	871202.
	Parts and accessories of motor-cycles, auto-cycles, cycles fitted with an auxiliary motor or of side-cars			
	Parts and accessories for cycles			
	Parts and accessories of invalid carriages			
87.13	Baby carriages and parts thereof	5 %	3.2 %	8713
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:			
	Trailers for motor vehicles falling within heading No. 87.01 or 87.02	15 %	5.7 %	871401
	Trailers and semi-trailers of the caravan type for housing or camping			
	Trailers and semi-trailers for the transport of goods			
	Other			
	Other vehicles	7.5 %	4.2 %	871402
	Parts:			
	For trailers, use to motor vehicles falling within heading No. 87.01 or 87.02	15 %	5.7 %	87140301
	For other vehicles	7.5 %	4.2 %	87140302

No.	Description	Base Rate	Offer	Tariff Line No.
88.01	Balloons and airships			
	Balloons	15 %	7.2 %	880101
	Airships	15 %	7.2 %	880102
88.02	Flying machines, gliders and kites; rotochutes:			
	1 Aeroplanes:			
	(1) With 4 engines or more			
	Of total weight less than 9,072 kg	10 %	5.8 %	88020101
	Other	10 %		88020101
	(2) Other			
	Of total weight less than 9,072 kg	15 %	7.2 %	88020102
	Other	15 %		88020102
	2 Helicopters			
	Of total weight less than 9,072 kg	15 %	7.2 %	880202
	Other	15 %		880202
	3 Gliders	15 %	7.2 %	880203
	4 Other :			
	Rotochutes	15 %	7.2 %	88020401
	Other	15 %	7.2 %	88020402
88.03	Parts of goods falling in heading No. 88.01 or 88.02 :			

No.	Description	Base Rate	Offer	Tariff Line No.
	Propellers for aeroplanes.	15 %	7.2 %	880301
	Rotors for helicopter including blades thereof	15 %	7.2 %	880302
	Parts of aeroplanes or gliders, n.e.s.	15 %	7.2 %	880303
	Parts of airship	15 %	7.2 %	880304
	Other	15 %	7.2 %	880305
88.04	Parachutes and parts thereof and accessories thereto	20 %	8.2 %	8804
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles.	15 %	7.2 %	8805
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:			
	1 Of a gross tonnage of not less than 10,000 tons :			
	Warships	Free		89010101
	Tankers	7.5 %	4.9 %	89010102
	Other cargo ships and vessels, including those for the transport of both passengers and goods	7.5 %	4.9 %	89010103
	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	7.5 %	4.9 %	89010104
	Other	7.5 %	4.9 %	89010105
	2 Other :			
	Of a gross tonnage of not less than 100 tons but less than 10,000 tons :			
	Warships	15 %		89010201A
	Yachts and other vessels for pleasure or sports, of wood	7.5 %	4.9 %	89010201B
	Yachts and other vessels for pleasure or sports, other than those of wood	7.5 %	4.9 %	89010201C

No.	Description	Base Rate	Offer	Tariff Line No.
	Tankers	7.5 %	4.9 %	89010201D
	Other, including chose: Cargo ships and vessels, for the transport of both passengers and goods	7.5 %	4.9 %	89010201E
	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	7.5 %	4.9 %	89010201F
	Other	7.5 %	4.9 %	89010201G
	Of a gross toannge of less than 100 tons :			
	Warships	15 %		89010202A
	Yachts and other vessels for pleasure or sports, of wood	7.5 %	4.9 %	89010202B
	Yachts and other vessels for pleasure or sports, other than those of wood	7.5 %	4.9 %	89010202C
	Tankers	7.5 %	4.9 %	89010202D
	Other, including those: Cargo ships and vessels, for the transport of both passengers and goods	7.5 %	4.9 %	89010202E
	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	7.5 %	4.9 %	89010202F
	Other	7.5 %	4.9 %	89010202G
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	7.5 %	4.9 %	8902
89.03	Light-vessels, fire-boats, dredgers of all kind, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	7.5 %	4.9 %	8903
89.04	Ships, boats and other vessels for breaking up :			
	Other, including those: Cargo ship and vessels, for the transport of both passengers and goods	0.6 %	0.6 %	890401

No.	Description	Base Rate	Offer	Tariff Line No.
	Liberty type ships and similar standardized cargo ships in war time, oil tankers and landing vessels, n. e. s.	0.4 %	0.4 %	890402
	Aircraft supply ships	0.75 %	0.7 %	890403
	Other	1.15 %	1.1 %	890404
89.05	Floating structures other than vessels (for example, cofferdams, landing stages, buoys and beacons)	7.5 %	4.9 %	8905

No.	Description	Base Rate	Offer	Tariff Line No.
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material :			
	Spectacle lenses of glass	7.5 %	4.9 %	900101
	Optical elements, n.e.s.	10 %	4.8 %	900102
	Sheets or plates, of polarising material	10 %	4.8 %	900103
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:			
	1 For photographic cameras, cinematographic cameras or projectors, image projectors or microscopes :			
	For microscopes	7.5 %	4.2 %	90020101
	Lenses, for photographic or cinematographic cameras	7.5 %	4.2 %	90020102
	For photographic or cinematographic cameras, excluding lenses	10 %	4.8 %	90020103
	For projector or image projectors	10 %	4.8 %	90020104
	2 Other	7.5 %	4.2 %	900202
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like:			
	1 Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals or Bekko	20 %	14 %	900301
	2 Other :			
	Frames, excluding those made of metals, celluloid or synthetic resins	7.5 %	4.9 %	90030201
	Other	10 %	8 %	90030202

No.	Description	Base Rate	Offer	Tariff Line No.
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:			
	1 Combined with precious metals, rolled precious metals, metals plated with precious metals or Bekko	20 %	8.2 %	900401
	2 Other	10 %	5.8 %	900402
90.05	Refracting telescopes (monocular and binocular), prismatic or not:			
	1 Combined with precious metals, rolled precious metals, metals plated with precious metals or Bekko	20 %	6 %	900501
	2 Other	7.5 %	4.2 %	900502
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	7.5 %	4.2 %	9006
90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20:			
	1 Cameras (including obscura):			
	(1) For microscope or aircraft	7.5 %	4.2 %	90070101
	(2) For photo-engraving, X-rays, copying documents or for medical or surgical purposes (dental)	15 %	5.7 %	90070102
	Cameras for photo-engraving			
	Cameras for X-rays			
	Cameras for copying document			
	Cameras for medical or surgical purposes			
	(3) Other	15 %	5.7 %	90070103
	For film of a width 16 mm (for use of film in cartridge)			
	For film of a width 35 mm			
	For film of a width 60 mm (for use of film in roll)			

No.	Description	Base Rate	Offer	Tariff Line No.
(90.07)	Other:			
	Folding cameras			
	Other			
	2 Parts and accessories of cameras	15 %	5.7 %	900702
	3 Electrically ignited photographic flashbulbs	10 %	4.8 %	900703
	4 Other	15 %	5.7 %	900704
	Photographic flashlight apparatus			
	Parts and accessories of photographic flashlight apparatus			
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles:			
	1 Cameras, projectors; parts and accessories thereof:			
	(1) For film of a width not more than 20 mm :			
	*(2) 8 mm cinematographic cameras	15 %	5.7 %	90080101A
	*(2) 16mm cinematographic cameras	15 %	5.7 %	90080101B
	*(1) Cinematographic projectors, for film of a width not more than 10 mm	10 %	4 %	90080101C
	*(1) Cinematographic projectors, for film of a width more than 10 mm but not more than 20 mm	10 %	4 %	90080101D
	*(2) Parts and accessories	15 %	5.7 %	90080101E
	(2) Other	10 %	4 %	90080102
	Cinematographic cameras			
	Cinematographic projectors			
	Parts and accessories			
	2 Sound recorders and sound reproducers; and parts or accessories thereof	10 %	4 %	900802
	Sound recorders and sound reproducers:			

No.	Description	Base Rate	Offer	Tariff Line No.
	For film of a width not more than 10mm			
	For film of a width more than 10mm			
	Parts and accessories			
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:			
	1 Image projectors; parts and accessorioes thereof	10 %	4 %	900901
	Slide projectors			
	Projectors, n.e.s.			
	Parts and accessories			
	2 Other	10 %	4 %	900902
	Photographic enlargers and reducers			
	Parts and accessories			
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type)and thermo-copying apparatus; screens for projectors:			
	1 Apparatus and equipment, photographic or cinematographic, of a kind used for developing, printing and other treatment of sensitised materials; parts and accessories thereof	10 %	4 %	901001
	Apparatus and equipments, used for developing, printing and other treatment of sensitised materials			
	Parts and accessories			
	2 Other	7.5 %	4 %	901002
	Contact type photo-copying apparatus			

No.	Description	Base Rate	Offer	Tariff Line No.
(90.10-2)	Other copying apparatus			
	Parts and accessories of photo-copying apparatus or thermo-copying apparatus			
	Screen for projectors			
90.11	Microscopes and diffraction apparatus, electron and proton :			
	Microscopes	10 %	4.8 %	901101
	Diffraction apparatus	7.5 %	4.2 %	901102
	Parts and accessories	10 %	4.8 %	901103
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	7.5 %	4.2 %	9012
	Metallurgical microscopes			
	Stereoscopic microscopes, n.e.s.			
	Optical microscopes, n.e.s.			
	Parts and accessories			
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers, other than laser diodes	15 %	5.7 %	9013
	For laboratory use			
	Optical appliances and instruments, n.e.s.			
	Parts and accessories, n.e.s.			
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders :			

No.	Description	Base Rate	Offer	Tariff Line No.
(90.14)	Navigatinal instruments and compasses; parts and accessories thereof:			
	Altimeters	7.5 %	4.2 %	90140101
	Other navigatinal instruments	10 %	4.8 %	90140102
	Compasses	7.5 %	4.2 %	90140103
	Parts and accessories :			
	Parts of compass	7.5 %	4.2 %	90140104A
	Other	10 %	4.8 %	90140104B
	Meteorological, hydrological and geophysical instruments for laboratory uses; parts and accessories thereof	7.5 %	4.2 %	901402
	Meteorological, hydrological and geophysical instruments; parts and accessories thereof, n.e.s.	10 %	4.8 %	901403
	Rangefinders, and parts or accessories thereof	10 %	4.8 %	901404
	Other	10 %	4.8 %	901405
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights	7.5 %	4.2 %	9015
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:			
	1 Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; parts and accessories thereof	7.5 %	4.2 %	901601
	Dividers			
	Microcators, callipers, levels, measuring rods, tape measures and protractors			

No.	Description	Base Rate	Offer	Tariff Line No.
(90.16)	Parts or accessories			
	2 Other:			
	(1) Profile projectors	10 %	4.8 %	90160201
	(2) Other	7.5 %	4.2 %	90160202
	Micrometers			
	Dial gauges			
	Gauge blocks			
	Microcators, callipers, levels, measuring rods, tape measures and protractors			
	Dynamometers			
	Length measuring machines			
	Gear measuring machines			
	Automatic dimension measuring machines			
	Balancing machines			
	Measuring or checking apparatus, n e.s			
	Parts and accessories			
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalimic instruments) :			
	Electro-medical apparatus(excluding apparatus merely driven by electric motor); parts and accessories thereof:			
	For surgical use	7.5 %	4.9 %	90170101
	Other	10 %	5.8 %	90170102
	Dental instruments and appliances	10 %	5.8 %	901702

No.	Description	Base Rate	Offer	Tariff Line No.
(90.17)	Electro-dental apparatus (excluding apparatus merely driven by electric motor); parts and accessories thereof			
	Other			
	Other surgical instruments and apparatus; parts and accessories thereof:			
	Needles, forceps, knives, hand saws, scissors and other hand-held instruments; parts and accessories thereof	10 %	5.8 %	90170301
	Other	7.5 %	4.9 %	90170302
	Veterinary instruments and appliances parts and accessories:			
	Electro-veterinary apparatus; parts and accessories thereof; parts and accessories of instrument and apparatus merely driven by electric motor	10 %	4.9 %	90170401
	Other	7.5 %	4.9 %	90170402
	Other surgical instrument and appliances; parts and accessories thereof:			
	Parts and accessories of instrument and appratus merely driven by electric motor	10 %	4.9 %	90170501
	Other	7.5 %	4.9 %	90170502
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; atrificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators);			
	Mechano-therapy appliances and massage apparatus;			

No.	Description	Base Rate	Offer	Tariff Line No.
(90.18)	Medical or surgical instruments and appliances (excluding electric apparatus other than those for surgical purposes), instruments and appliances merely driven by electric motor	7.5 %	4.9 %	90180101
	Other	10 %	4.9 %	90180102
	Artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus:			
	Medical or surgical instruments and appliances (excluding electric apparatus other than those for surgical purposes), instruments and appliances merely driven by electric motor	7.5 %	4.9 %	90180201
	Other	10 %	4.9 %	90180202
	Other:			
	Medical or surgical instruments and appliances (excluding electric apparatus other than those for surgical purposes), and parts and accessories thereof; instruments and appliances merely driven by electric motor	7.5 %	4.9 %	90180301
	Other	10 %	4.9 %	90180302
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	7.5 %	4 %	9019
	Hearing aids			
	Parts and accessories of hearing aids			
	Artificial teeth			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances(including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like:			
	1 Apparatus based on the use of the radiations from radio-active substances; parts and accessories thereof :			
	Radiological apparatus for medical use	10 %	5.8 %	90200101
	Radiological apparatus, for laboratory use	7.5 %	5.8 %	90200102
	Radiological apparatus, n.e.s.	10 %	5.8 %	90200103
	Parts and accessories:			
	For laboratory use	7.5 %	5.8 %	90200104A
	Other	10 %	5.8 %	90200104B
	2 Other :			
	For laboratory use	7.5 %	4.9 %	90200201
	For medical use	10 %	5.8 %	90200202
	For dental use			
	Other			
	Other	10 %	5.8 %	90200203
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	7.5 %	4.2 %	9021
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	7.5 %	4.2 %	9022
	Hardness testing machines for metal			
	Fatigue testers for metal			
	Testing machines for metal, n.e.s.			
	Machines and appliances for testing properties of industrial material (other than metal)			
	Parts and accessories			

No.	Description	Base Rate	Offer	Tariff Line No.
90.23	Hydrometers and similar instruments; thermometers pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments	7.5 %	4.2 %	9023
	Thermometers and pyrometers			
	Hygrometers and psychrometers			
	Other			
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles failing within heading No. 90 14	7.5 %	4.2 %	9024
	Pressure gauges			
	Flow meters			
	Level gauges			
	Instruments and apparatus for automatically controlling the flow, pressure or other variables of liquids or gases and automatic temperature controlling apparatus			
	Other			
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	7.5 %	4.2 %	9025
	Apparatus for spectroscopic analysis			
	Gas analysis			
	Instruments and apparatus for physical or chemical analysis, n.e.s.			

No.	Description	Base Rate	Offer	Tariff Line No.
	Parts and accessories of instruments or apparatus for physical or chemical analysis			
	Instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; parts and accessories thereof			
	Instruments and apparatus for measuring or checking quantities of heat, light or sound; parts and accessories thereof			
	Microtomes; parts and accessories thereof			
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	7.5 %	4.2 %	9026
	Gas meters			
	Flow volume-meters			
	Other			
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes	7.5 %	4.2 %	9027
	Tachometers			
	Other			
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:			
	1 Described in Note 5 (a) to this Chapter:			
	Electronic type:			
	Voltmeters and ammeters:			

No.	Description	Base Rate	Offer	Tariff Line No.
	Vacuum tube voltmeters with a frequency range of not less than 100 MHz:			
	For laboratory uses	15 %	5.7 %	90280101AA
	Other	15 %	5.7 %	90280101AA
	Other	7.5 %	4.2 %	90280101AB
	Circuit testers (excluding character measuring testers for integrated circuits or semiconductor devices)	7.5 %	4.2 %	90280101B
	Character measuring testers for integrated circuits or semiconductor devices	7.5 %	4.2 %	90280101C
	Oscilloscopes with a frequency range of less than 30 MHz	7.5 %	4.2 %	90280101D
	Oscilloscopes, n.e.s.:			
	For laboratory uses	15 %	5.7 %	90280101E
	Other	15 %	5.7 %	90280101E
	Frequency measuring apparatus (excluding frequency counters):			

No.	Description	Base Rate	Offer	Tariff Line No.
	With a frequency range of less than 100 MHz	7.5 %	4.2 %	90280101FA
	Other:			
	For laboratory uses	15 %	5.7 %	90280101FB
	Other	15 %	5.7 %	90280101FB
	Frequency or period counters	15 %	5.7 %	90280101G
	Microwave measuring sets with a frequency range of not less than 1,000 MHz, noise level meters, electric field intensity meters, admittance bridges and impedance bridges:			
	For laboratory uses	15 %	5.7 %	90280101H
	Other	15 %	5.7 %	90280101H

No.	Description	Base Rate	Offer	Tariff Line No.
	Electronic instruments and apparatus, n. e. s.	7.5 %	4.2 %	90280101I
	Other :			
	Voltmeters, ammeters and similar electrical indicating meters	7.5 %	4.2 %	90280102A
	Circuit testers	7.5 %	4.2 %	90280102B
	Frequency measuring apparatus :	7.5 %	4.2 %	90280102CA
	With a frequency range of less than 100 MHz			
	Other:			
	For laboratory uses	15 %	5.7 %	90280102CB
	Other	15 %	5.7 %	90280102CB
	Microwave measuring sets with a frequency range of not less than 1,000 MHz, noise level meters, electric field intensity meters, admittance bridges and impedance bridges:			
	For laboratory uses	15 %	5.7 %	90280102D
	Other	15 %	5.7 %	90280102D

No.	Description	Base Rate	Offer	Tariff Line No.
	Electric instruments and apparatus, n. e. s.	7.5 %	4.2 %	90280102E
	2 Described in Note 5 (b) to this Chapter	7.5 %	4.2 %	902802
	Electronic type :			
	Analysing apparatus			
	Thermometers and pyrometers			
	Pressure gauges			
	Liquid level gauges, flow meters and similar apparatus			
	Automatic controlling apparatus			
	Micrometers and micro-indicators			
	Automatic dimension measuring apparatus			
	Dynamic balancing apparatus			
	Dynamometers			
	Vibration measuring and testing apparatus			
	Tachometers and speed indicators			
	Electronic instruments and apparatus, n. e. s.			
	Other:			
	Analysing apparatus of electro-magnetic type			
	Analysing apparatus, n. e. s.			
	Thermometers and pyrometers			
	Pressure gauges			

No.	Description	Base Rate	Offer	Tariff Line No.
	Liquid level gauges, flow meters and similar apparatus			
	Automatic controlling apparatus			
	Micrometers and micro-indicators			
	Automatic dimension measuring apparatus			
	Dynamic balancing apparatus			
	Dynamometers			
	Vibration measuring and testing apparatus			
	Tachometers and speed indicators			
	Electric instruments and apparatus, n. e. s.			
3	Described in Note 5 (c) to this Chapter	10 %	5.8 %	902803
	Electronic instruments and apparatus for measuring or detecting ionising radiations			
	Other			
4	Described in Note 5 (d) to this Chapter	7.5 %	4.2 %	902804
	Electronic type:			
	Automatic voltage regulators			
	Automatic regulators of temperature, liquid level or flow			
	Electronic instruments and apparatus, n. e. s.			
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
	Automatic voltage regulators, n. e. s.			
	Automatic regulators of temperature, liquid level or flow			
	Electric instruments and apparatus, n. e. s.			
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	7.5 %	4.2 %	9029
91.01	Pocket watches, wrist-watches and other watches, including stop-watches:			
	1 Not more than 6,000 yen per piece in value for customs duty :			
	Stop-watches	15 %	5.7 %	91010101
	Other	15% + 150 yen /piece	6 %	91010102
	2 Other	20 %	6 %	910102
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03):			
	1 With case, frame or the like, made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones (inprecious stones, pearls,elephant's tusks or Bekko:			
	Electric clocks	10 %	4.8 %	91020101
	Other	13.5 %	5.6 %	91020102
	2 Other			

No.	Description	Base Rate	Offer	Tariff Line No.
	Electric clocks	10 %	4.8 %	91020201
	Other	13.5 %	5.6 %	91020202
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels :			
	Electric clocks	10 %	4.8 %	910301
	Other	13.5 %	5.6 %	910302
91.04	Other clocks:			
	1 Electric clocks	10 %	4.8 %	910401
	2 Chronometers	10 %	4.8 %	910402
	3 Other:			
	(1) With case, frame or the like, made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko	13.5 %	5.6 %	91040301
	(2) Other	13.5 %	5.6 %	91040302
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	10 %	4.8 %	9105
	Apparatus for measuring, recording or otherwise indicating intervals of time			
	Time of day recording apparatus			

No.	Description	Base Rate	Offer	Tariff Line No.
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	10 %	4.8 %	9106
91.07	Watch movements (including stop-watch movements), assembled	12.5 %	5.4 %	9107
91.08	Clock movements, assembled	12.5 %	5.4 %	9108
91.09	Watch cases and parts of watch cases:			
	1 Of gold or of metals of platinum group	20 %	6.2 %	910901
	2 Other	15 %	5.7 %	910902
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:			
	1 Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko	20 %	8.2 %	911001
	2 Other	15 %	7.2 %	911002
91.11	Other clock and watch parts:			
	1 Precious stones and semi-precious stones, made into shapes suitable for upper or lower jewels, cap jewels and the like	2.5 %	1.9 %	911101
	2 Mainspring and hairspring, less than 3mm in width	5 %	3.2 %	911102
	3 Watch movement sets with plate (including partially assembled or unassembled sets) and plates for watch movement	12.5% + 100 yen/set or piece	5.9 %	911103
	4 Other	12.5 %	5.4 %	911104

No.	Description	Base Rate	Offer	Tariff Line No.
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps :			
	°(1) Pianos	10 %	4.8 %	920101
	°(2) Other	7.5 %	4.2 %	920102
92.02	Other string musical instruments	7.5 %	4.9 %	9202
92.03	Pipe and reed organs, including harmoniums and the like :			
	Reed organs (harmoniums) and the like	7.5 %	4.2 %	920301
	Other	10 %	4.8 %	920302
92.04	Accordions, concertinas and similar musical instruments; mouth organs :			
	Mouth organs	10 %	4.8 %	920401
	Accordions	10 %	4.8 %	920402
	Other	7.5 %	4.2 %	920403
92.05	Other wind musical instruments	6 %	3.6 %	9205
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	7.5 %	4.2 %	9206
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) :			
	Electric pianos and organs	10 %	4.8 %	920701
	Other	7.5 %	4.2 %	920702
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes) :			

No.	Description	Base Rate	Offer	Tariff Line No.
	Musical instruments, excluding musical boxes and the like	7.5 %	4.2 %	920801
	Other	10 %	4.8 %	920802
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	7.5 %	4.2 %	9210
	Metronomes, tuning fork and pitch pipes of all kinds			
	Parts and accessories of piano			
	Musical instrument strings			
	Other			
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers:			
	Gramphones, coin operated, electric type	12.5 %	4 %	92110101
	Other gramophones and recordplaye.	15 %	4 %	92110102
	2 Other	7.5 %	4.2 %	921102
	Television image and sound recorders or reproducers:			
	Of magnetic			
	Other			
	Other			
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:			
	1 Gramophone records:			
	(1) Phonosheets and the like	10 %	4.8 %	92120101
	(2) Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
	A Not more than 40 r.p.m. and not more than 20 cm in diameter	85 yen/piece	26 yen/piece	92120102A
	B Not more than 40 r.p.m. and more than 20 cm in diameter	85 yen/piece	39 yen/piece	92120102B
	C More than 40 r.p.m. but not more than 50 r.p.m.	35 yen/piece	16 yen/piece	92120102C
	D More than 50 r.p.m.	28 yen/piece	21 yen/piece	92120102D
	2 Matrices for the production of gramophone records (including record blanks)	7.5 %	4.2 %	921202
	Recorded			
	Other			
	3 Other :			
	(1) Recorded	7.5 %	4.2 %	92120301
	Tapes for sound-recording			
	Other			
	(2) Other :			
	Tapes for sound-recording	7.5 %	4.2 %	92120302A
	Other	10 %	4.8 %	92120302B

No.	Description	Base Rate	Offer	Tariff Line No.
92.13	Other parts and accessories of apparatus falling within heading No. 92.11:			
	1 For gramophones or record players	10 %	4.8 %	921301
	2 Other	7.5 %	4.2 %	921302

No.	Description	Base Rate	Offer	Tariff Line No.
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	20 %		9301
93.02	Revolvers and pistols, being firearms	20 %		9302
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	20 %		9303
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:			
	1. Hunting guns	30 %		930401
	Shot guns, with two barrels			
	Shot guns, n. e. s.			
	Other			
	2 Other	20 %		930402
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	20 %		9305
	Air guns			
	Other			
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms	20 %		9306
	Of military ordance			
	Other			
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition.	20 %		9307
	Hunting or sporting ammunition and lead shot			
	Parts of ammunition or lead shot, hunting and sporting			
	Other			

No.	Description	Base Rate	Offer	Tariff Line No.
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:			
	1 Covered with leather	12.5 %	5.4 %	940101
	Chairs and other seats			
	Parts			
	2 Of rattan	15 %	5.7 %	940102
	Chairs and other seats			
	Parts			
	3 Other	10 %	4.8 %	940103
	Chairs and other seats			
	Parts			
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similr chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles.	10 %	4.8 %	9402
94.03	Other furniture and parts thereof:			
	1 Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea* Lam.), red sandal wood, rosewood or ebony wood (excluding ebony wood with white streaks)	15 %	5.7 %	940301
	Furnitures			
	Parts			
	2 Of rattan	15 %	5.7 %	940302
	Furnitures			
	Parts			
	3 Other :			
	Of wood	10 %	4.8 %	94030301
	Furnitures			
	Parts			
	Of base metal	10 %	4.8 %	94030302

No.	Description	Base Rate	Offer	Tariff Line No.
(94.03 -3)	Furnitures			
	Parts			
	Other	8 %	4.3 %	94030303
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):			
	1 Articles of bedding or similar furnishing	15 %	5.7 %	940401
	2 Mattress supports	10 %	4.8 %	940402
95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials:			
	1 Fans and hand screens, non-mechanical, of Bekko, elephants' tusks or coral; frames and handles therefor and parts of such frames and handles, of Bekko, elephants' tusks or coral	15 %	7.2 %	950501
	2 Other:			
	(1) Of Bekko, elephants' tusks and coral			
	Of Bekko	20 %	8.2 %	95050201A
	Of elephants' tusks	20 %	8.2 %	95050201B
	Of coral	20 %	8.2 %	95050201C
	(2) Of mother of pearl:			
	A Formed to be suitable for manufacture of buttons	10 %	5.8 %	95050202A
	B Other	10 %	5.8 %	95050202B

No.	Description	Base Rate	Offer	Tariff Line No.
(95.05)	(3) Other	10 %	5.8 %	95050203
	Of tortoise-shell			
	Of ivory			
	Of bone			
	Other			
95.08	Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:			
	1 Gelatin capsules	5 %	3.7 %	950801
	2 Other	10 %	5.8 %	950802
	Of vegetable materials (for example, corozo)			
	Of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum			
	Other			
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:			
	1 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	5 %	3.7 %	960101

No.	Description	Base Rate	Offer	Tariff Line No.
	2 Other brooms and brushes; paint rollers; squeegees and mops:			
	(1) Combined with metals plated with precious metals, coral, elephants' tusks or Bekko	20 %	8.2 %	96010201
	(2) Other:			
	A Tooth brushes, shaving brushes, hair brushes, rouge brushes and similar brushes for toilet use	10 %	10 %	96010202A
	B Brushes of a kind used as parts of machines	7.5 %	4.9 %	96010202B
	C Other	10 %	10 %	96010202C
	Writing, drawing or painting brushes			
	Other brooms and brushes			
	Paint rollers, squeegees and mops			
	3 Prepared knots and tufts for broom or brush making	5 %	3.2 %	960103
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material:			
	1 Combined with metals plated with precious metals, coral, elephants' tusks or Bekko	20 %	8.2 %	960501
	2 Other	10 %	5.8 %	960502
96.06	Hand sieves and hand riddles, of any material	10 %	4.8 %	9606
97.01	Wheeled toys designed to be ridden by childen (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	10 %	4.8 %	9701
97.02	Dolls	10 %	5.8 %	9702
97.03	Other toys; working models of a kind used for recreational purposes	10 %	5.8 %	9703
	Toys and working models, of textile woven fabrics			
	Toys and working models, of base metal			

No.	Description	Base Rate	Offer	Tariff Line No.
(97.03)	Toys and working models, of artificial plastic materials			
	Other			
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):			
	1 Table-tennis requisites; parts and accessories thereof	10 %	4.8 %	970401
	2 Playing cards and other equipment for table games; parts and accessories thereof	10 %	4.8 %	970402
	3 Other	15 %	5.7 %	970403
	Bowling ball			
	Other			
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	10 %	4.8 %	9705
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):			
	1 Appliances, apparatus, accessories and requisites for outdoor games; parts and accessories thereof	15 %	5.7 %	970601
	2 Skies; parts and accessories thereof :			
	Skis	10 %	7 %	970602
	Parts and accessories	10 %	5.8 %	970602
	3 Other	10 %	4.8 %	970603
	Golf balls			
	Golf clubs			
	Golf requisites and parts and accessories thereof, n.e.s.			

No.	Description	Base Rate	Offer	Tariff Line No.
(97.06 -3)	Balls for sports, n. e. s.			
	Other			
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites	10 %	4.8 %	9707
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	10 %	4.8 %	9708
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fastener and press-studs; blanks and parts of such articles:			
	1 Made of, or combined with, metals plated with precious metals, coral, elephants' tusks or Bekko	20 %	8.2 %	980101
	2 Other:			
	(1) Of shells:			
	A Button blanks	Free	Free	98010201A
	B Other	7.5 %	4.9 %	98010201B
	(2) Other	10 %	5.8 %	98010202
	Of artificial plastic materials			
	Other			
98.02	Slide fasteners and parts thereof	7.5 %	4.2 %	9802
	Slide fasteners			
	Parts			

No.	Description	Base Rate	Offer	Tariff Line No.
98 03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, penholders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:			
	1 Fountain pens, stylograph pens and pencils, ball point pens and pencils, propelling pencils and sliding pencils:			
	(1) With holders or caps, made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	20 %	8.2 %	98030101
	(2) Other:			
	A Ball point pens and pencils	20% or 6.50 yen/piece, whichever is the greater	8.2 % or 2.67 yen/piece, whichever is the greater	98030102A
	B Other	20 %	8.2 %	98030102B
	Fountain pens, stylograph pens and pencils			
	Propelling pencils and sliding pencils			

No.	Description	Base Rate	Offer	Tariff Line No.
	2 Other:			
	(1) Refills for ball point pens and pencils	20% or 2 yen/piece, whichever is the greater	8.2 % or 0.82 yen/piece, whichever is the greater	98030201
	(2) Other	10 %	5.8 %	98030202
	Parts and fittings of fountain pens, stylograph pens and pencils			
	Parts and fittings, of ball point pens and pencils, or of propelling pencils and sliding pencils			
	Other			
98.04	Pen nibs and nib points:			
	1 Pen nibs of gold	10 %	4.8 %	980401
	2 Other	7.5 %	4.2 %	980402
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks ; tailors' and billiards chalks:			
	1 Pencils	10 %	4.8 %	980501
	Lead pencils			
	Other			
	2 Pencil lead	10 %	4.8 %	980502
	3 Other	10 %	4.8 %	980503

No.	Description	Base Rate	Offer	Tariff Line No.
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	10 %	4.8 %	9806
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	7.5 %	4.2 %	9807
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes:			
	1 Ribbons	7.5 %	4.2 %	980801
	2 Ink-pads	10 %	4.8 %	980802
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing:			
	1 Sealing wax	7.5 %	4.2 %	980901
	2 Copying pastes	10 %	4.8 %	980902
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:			
	1 Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko			
	Made of, or combined with, precious stones, semi-precious stones, silver or platinum group metals	22.5 %	9 %	98100101
	Other:			
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value	25 %	10 %	98100102A
	Other:			

No.	Description	Base Rate	Offer	Tariff Line No.
(98.10 -1)	Made of, or combined with, rolled silver or platinum group metals or metals plated with silver or platinum group metals	16 %	7.5 %	98100102BA
	Other	20 %	8.2 %	98100102BB
	2 Other :			
	Pocket gas lighter	8 %	5.1 %	98100201
	Lighter, n. e. s.	8 %	5.1 %	98100202
	Parts	10 %	5.8 %	98100203
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:			
	1 Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko :			
	Made of, or combined with, precious stones, semi-precious stones, silver or platinum group metals	22.5 %	9 %	98110101
	Other:			
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value	25 %	10 %	98110102A
	Other :			
	Made of, or combined with, rolled silver or platinum group metals or metals plated with silver or platinum group metals	20 %	8.2 %	98110102BA
	Other	20 %	8.2 %	98110102BB
	2 Other :			
	Of artificial plastic materials, n. e. s. :			
	Of synthetic resins other than phenol resin	15 %	5.8 %	98110201A
	Other	10 %	5.8 %	98110201B
	Roughly shaped blocks of wood or root for smoking pipes	10 %	5.8 %	98110202

No.	Description	Base Rate	Offer	Tariff Line No.
(98.11 -2)	Smoking pipes, cigar and cigarette holders, of wood	10 %	5.8 %	98110203
	Other	10 %	5.8 %	98110204
98.12	Combs, hair-slides and the like:			
	1 Made of, or combined with, metals plated with precious metals, coral, elephants' tusks or Bekko	20 %	8.2 %	981201
	2 Other	10 %	5.8 %	981202
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor:			
	1 Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	20 %	8.2 %	981401
	2 Other	10 %	5.8 %	981402
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	10 %	5.8 %	9815
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	10 %	4.8 %	9816

No.	Description	Base Rate	Offer	Tariff Line No.
99.01	Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No 49.06 and other than hand painted or hand-decorated manufactured articles)	Free	Free	9901
99.02	Original engravings, prints and lithographs	Free	Free	9902
99.03	Original sculptures and statuary, in any material	Free	Free	9903
99.04	Postage, revenue and similar stamps (including stamp-post-marks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	Free	Free	9904
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free	Free	9905
99.06	Antiques of an age exceeding one hundred years	Free	Free	9906

DÉLÉGATION PERMANENTE DU JAPON
AUPRÈS DES ORGANISATIONS INTERNATIONALES
GENÈVE-SUISSE

HU/1a/D.40

Geneva, 2 March 1979

Dear Mr. Long,

Since this delegation submitted Japan's initial offers on tariff reductions in January 1978, Japan has vigorously pursued mutual improvements of offers with other negotiating partners with a view to successful conclusion of the Tokyo Round and has reached bilateral agreements with a number of negotiating partners.

Recent developments, to Japan's regret however, have left Japan with no other option but to indicate adjustments of its deeper-than-formula offers on industrial tariffs to formula offers in order to maintain adequate reciprocity unless through bilateral negotiations commitments are made to maintain its original offers. Japan strongly desires that the circumstances forcing Japan to contemplate such adjustments be removed and the overall negotiations head towards a greatest package possible.

You should also be advised that such adjustments will be finalized as of 15 March 1979, the closing date of bilateral negotiations for Japan. In view of the overall development of the MTN, it now appears necessary to prepare by mid-April a Tariff Schedule containing all the tariff concessions offered, for which considerable time is required.

I would like to request circulation of copies of this letter to all the participants to the MTN so as to advise them of Japan's intentions.

Sincerely yours,

Hidetoshi Ukawa
Minister

Mr. Olivier Long
Director-General
General Agreement on Tariffs and Trade
Centre William Rappard
154, rue de Lausanne
Geneva

April 1979

SECRET

12 April 1979

Multilateral Trade Negotiations

GATT

Draft Schedules of Tariff Concessions of Japan

Corrigendum

In view of the last-minutes developments the covering note should be replaced by the following:

SECRET

12 April 1979

Multilateral Trade Negotiations

GATT

Draft Schedules of Tariff Concessions of Japan

1. With regard to the staging of tariff reduction, the Government of Japan intends to make reductions in equal installments in each year for eight years starting from the date to be agreed upon, provided that all the major negotiating partners adopt the same staging rule.

2. The prepared list is still of a provisional nature. Technical corrections will be made, and further notes will be prepared at a later stage.

3. Japan reserves its rights to modify its offer rates in response to the modifications in offer rates that other negotiating partners may effect in relation with, inter alia, the question of staging.

4. Japan also reserves its rights to adjust its offer rates in response to adjustments that other negotiating partners have notified to Japan on or after April 10.

5. Japan further reserves its rights to take measures in response to the so called "snap-back" clause being suggested by some major negotiating partners.

Corrections contained in the "Draft Schedule"

Lists of Adjustment

		"Adjusted Offer Rate"		"Draft Schedule"
List B	6908-090	3.7%	→	4.0%
List C	2914-220	(blanc)	→	4.9%
List C	3902-210	10.6%	→	28 yen/kg
List C	3902-260	11.8%	→	32 yen/kg

On the last page of / in the 2nd and 3rd line from bottom

List C insert "3902" before Tariff line(0606),CCCN (-662,-665)

List D	2828-510	10.4%	→	21 yen/kg
List D	2842-100	6.1%	→	2.1 yen/kg
List D	2842-100	5.8%	→	2.1 yen/kg
List F	8701-1914	CCCN 87.01-1914	→	CCCN 87.01-114
		(Tariff line 8701010101BA1 and BA2)		
List F	8701-1914	6%	→	5%
		(Tariff line 8701010101BA1)		only

SECRET

12 April 1979

Multilateral Trade Negotiations

GATT

Draft Schedules of Tariff Concessions of Japan

1. With regard to the staging of tariff reduction, the Government of Japan intends to make reductions in equal installments in each year for eight years starting from the date to be agreed upon, provided that all the major negotiating partners adopt the same staging rule.

2. The prepared list is still of a provisional nature. Technical corrections will be made, and further notes will be prepared at a later stage.

SCHEDULE XXXVIII - JAPAN

This schedule is authentic only in the English language

PART I

Most-Favoured-Nation Tariff

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 1		
ex 01.02	Live animals of the bovine species:		
	ex Bovine other than buffaloes:		
	Certified as being those used for ameliorative multiplication by the means stipulated by a Cabinet Order	Free	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 2		
ex 02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:		
	ex 1. Meat and meat offals, of bovine animals:		
	Internal organs and tongue	25%	15%
	ex 3. Other:		
	Meat of sheep, lambs, horses, asses, mules or hinnies	7.5%	Free
ex 02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen:		
	ex Fowls:		
	Leg with bone in	20%	10%
	Turkeys	15%	5%
	Other	20%	16%
ex 02.04	Other meat and edible meat offals, fresh, chilled or frozen:		
	2. Other	5%	3.5%
ex 02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:		
	ex 2. Other:		
	Other than those of pigs and of bovine	15%	7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 2		
ex 02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:		
	ex 1. Meat and meat offals, of bovine animals:		
	Internal organs and tongue	25%	15%
	ex 3. Other:		
	Meat of sheep, lambs, horses, asses, mules or hinnies	7.5%	Free
ex 02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen:		
	ex Fowls:		
	Leg with bone in	20%	10%
	Turkeys	15%	5%
	Other	20%	16%
ex 02.04	Other meat and edible meat offals, fresh, chilled or frozen:		
	2. Other	5%	3.5%
ex 02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:		
	ex 2. Other:		
	Other than those of pigs and of bovine	15%	7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 3		
ex 03.01	Fish, fresh (live or dead), chilled or frozen:		
	ex 1. Aquarium or ornamental fish:		
	Other than carp and gold-fish	5%	2.5%
	2. Other:		
	(2) Other:		
ex	A. Nishin (genus Clupea) and hard roes thereof, Tara (genus Gadus, genus Theragra and genus Merluccius) and hard roes thereof, Buri (genus Seriola), Saba (genus Scomber), Iwashi (genus Etrumeus, genus Sardinops and genus Engraulis), Aji (genus Trachurus and genus Decapterus) and Samma (genus Cololabis):		
ex	Fresh (live or dead) or chilled:		
	Hard roes of Nishin	10%	8%
ex	Frozen (excluding fillets):		
	Nishin and Tara, and hard roes thereof	10%	6%
ex	B. Other:		
ex	Fresh or chilled (excluding fillets):		
	Shark	5%	3.5%
	Barracouta (family Sphyraenidae and family Gempylidae), kingclip and sea breams	5%	3%
ex	Frozen (excluding fillets):		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 03.01 (con.)	Shark	5%	3.5%
	Shishamo	5%	4%
	Barracouta (family Sphyraenidae and family Gempylidae), kingfish and sea breams	5%	3%
ex 03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:		
	ex 1. Hard roes:		
	Hard roes of salmon	7.5%	5%
	Hard roes of Tara (genus Gadus, genus Theragra and genus Merluccius)	15%	7.5%
	Hard roes of Nishin (genus Clupea), other than Nishin roes on the tangles	15%	12%
	Hard roes other than Nishin roes on the tangles	7.5%	4%
ex 03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:		
	1. Shrimps, prawns and lobster:		
	(1) Fresh (live or dead), chilled or frozen	5%	3%
	2. Other:		
	ex (1) Fresh (live or dead), chilled or frozen:		
	Crab	10%	6%
	Cuttle fish and squid	10%	5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 03.01 (con.)	Shark	5%	3.5%
	Shishamo	5%	4%
	Barracouta (family Sphyraenidae and family Gempylidae), dragonfish and sea breams	5%	3%
ex 03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:		
	ex 1. Hard roes:		
	Hard roes of salmon	7.5%	5%
	Hard roes of Tara (genus Gadus, genus Theragra and genus Merluccius)	15%	7.5%
	Hard roes of Nishin (genus Clupea), other than Nishin roes on the tangles	15%	10%
	Hard roes other than Nishin roes on the tangles	7.5%	4%
ex 03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:		
	1. Shrimps, prawns and lobster:		
	(1) Fresh (live or dead), chilled or frozen	5%	3%
	2. Other:		
ex	(1) Fresh (live or dead), chilled or frozen:		
	Crab	12%	6%
	Cuttle fish and squid	10%	5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 4		
ex 04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:		
	2. Other:		
	(1) Powdered egg yolks	25%	25%
	(2) Other:		
	Whole eggs, powdered	25%	25%
	Other	25%	25% or 60 yen/kg, whichever is the greater

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 5		
ex 05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair:		
	1. Pigs', hogs' and boars' bristles or hair	Free	Free
ex 05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:		
	1. Feathers meal	Free	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 6		
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	5%	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 7		
ex 07.02	Vegetables (whether or not cooked), preserved by freezing:		
	Other than potatoes	10%	10%
ex 07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:		
	ex 2. Broad beans and horse beans; peas:		
	Peas (Pisum sativum)	12 yen/kg	10%
ex 07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:		
	ex Manioc:		
	For feeding purposes	15%	Free
	Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 8		
ex 08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
	1. Bananas:		
	(2) Dried	10%	6%
	ex 2. Pineapples:		
	Dried	20%	12%
	ex 4. Other:		
	Coconuts, Brazil nuts and guavas	10%	6%
	Cashew nuts	5%	Free
	Avocados, mangoes and mangosteens, fresh	10%	6%
ex 08.02	Citrus fruit, fresh or dried:		
	1. Lemons and limes	10%	5%
	2. Oranges:		
	(1) If imported during the period from 1st June to 30th November	20%	20%
	(2) If imported during the period from 1st December to 31st May	40%	40%
	3. Grapefruit:		
	If imported during the period from 1st June to 30th November	20%	12%
	If imported during the period from 1st December to 31st May	20%	25%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 08.04	Grapes, fresh or dried:		
	ex 1. Fresh:		
	If imported during the period from 1st November to the last day of February	20%	13%
	2. Dried:		
	In can, bottle or pot, not more than 10 kg each including container	10%	6%
	Other	5%	2%
ex 08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:		
	2. Wallnuts	30%	20%
	ex 4. Other:		
	Sweet almonds	9%	4%
	Macadamia nut	20%	12%
ex 08.06	Apples, pears and quinces, fresh:		
	Pears and quinces	10%	8%
ex 08.09	Other fruit, fresh:		
	Papaya	20%	14%
	Kiwifruit	20%	8%
ex 08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar:		
	Papaya, papaw, avocados, guavas, durian, bilimbi, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apple, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	20%	12%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 08.10 (con.)	Berries excluding strawberry	20%	10%
ex 08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:		
	Prunes	10%	4%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 9		
ex 09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
	1. Coffee:		
	(2) Other	35%	20%
ex 09.02	Tea:		
	1. Black tea:		
	(1) Put up in containers for retail sale	35%	20%
ex 09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta":		
	ex 1. Put up in containers for retail sale:		
	Pepper	10%	6%
	2. Other:		
	(2) Ground or mixed	5%	3.5%
ex 09.07	Cloves (whole fruit, cloves and stems):		
	1. Put up in containers for retail sale	10%	6%
	2. Other:		
	(2) Ground	5%	3.5%
ex 09.08	Nutmeg, mace and cardamoms:		
	2. Other:		
	(1) Put up in containers for retail sale	10%	6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 09.08 (con.)	(2) Other:		
	B. Ground or mixed	5%	3.5%
ex 09.10	Thyme, saffron and bay leaves; other spices:		
	1. Curry	30%	12%
	3. Other:		
ex	(1) Put up in containers for retail sale:		
	Other than ginger	10%	6%
	(2) Other:		
	B. Ground or mixed:		
	(b) Other	5%	3.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 10		
10.02	Rye	15%	7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 11		
ex 11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06:		
	1. Flour of the leguminous vegetables	20%	16%
	ex 2. Flour of the fruits:		
	ex Of Banana:		
	For feeding purposes	25%	Free
	Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs		
	ex 3. Other:		
	ex Of manioc:		
	For feeding purposes	25%	Free
	Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 12		
ex 12.01	Oil seeds and oleaginous fruit, whole or broken:		
	1. Soya beans	2.4 yen/kg	Free
	3. Rape seeds and mustard seeds	6.1 yen/kg	Free
	7. Safflower seeds	2.5%	Free
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)	15%	7%
ex 12.03	Seeds, fruit and spores, of a kind used for sowing:		
	1. Vegetable seeds	5%	Free
	4. Other	5%	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 13		
ex 13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:		
	2. Seed lac	15% or 15 yen/kg, whichever is the greater	10% or 10 yen/kg, whichever is the greater

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 15		
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted:		
	ex 1. Pig fat:		
	(2) Other	12 yen/kg	10 yen/kg
ex 15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats:		
	1. Beef tallow	2.5%	Free
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	7.5%	5%
15.05	Wool grease and fatty substances derived therefrom (including lanolin):		
	1. Wool grease	2.5%	2%
	2. Other	7.5%	5%
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:		
	1. Soya bean oil:		
	(1) Of an acid value exceeding 0.6	20 yen/kg	17 yen/kg
	(2) Other	28 yen/kg	20.7 yen/kg
	3. Rape seed oil and mustard seed oil:		
	(1) Of an acid value exceeding 0.6	20 yen/kg	17 yen/kg
	(2) Other	28 yen/kg	20.7 yen/kg
	ex 5. Cotton seed oil:		
	Other than cotton seed oil to be used for the manufacture of canned fish or shell-fish for export	30 yen/kg	17 yen/kg

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 15.07 (con.)	7. Coconut oil	10% or 10 yen/kg, whichever is the greater	9% or 10 yen /kg, whichever is the greater
	ex 8. Palm oil and palm kernel oil:		
	Palm oil	8%	7%
	10. Castor oil	10%	9%
	14. Other:		
	ex (1) Of an acid value exceeding 0.6:		
	Corn oil	20 yen/kg	10 yen/kg
	Other than sesame seed oil, safflower oil and rice bran oil	20 yen/kg	17 yen/kg
	(2) Other	28 yen/kg	20.7 yen/kg
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	7.5%	5%
15.10	Fatty acids; acid oils from refining; fatty alcohols:		
	1. Olein	7.5%	5%
	2. Stearin	7.5%	5%
	3. Other	7.5%	5%
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared	7.5%	5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 16		
16.01	Sausages and the like, of meat, meat offal or animal blood	25%	25%
ex 16.02	Other prepared or preserved meat or meat offal:		
	1. Guts, bladders and stomachs of animals, whole and pieces thereof, simply boiled in water	Free	Free
	2. Other:		
	ex (1) Dried after simply boiled in water:		
	Not containing meat or meat offal of bovine animals or pigs	15%	7%
	ex (2) Other:		
	ex Containing meat or meat offal of bovine animals or pigs:		
	ex Of meat or meat offal of bovine animals, in airtight containers other than corned beef:		
	Containing vegetables	25%	25%
	Other	25%	10%
ex 16.04	Prepared or preserved fish, including caviar and caviar substitutes:		
	ex 2. Other:		
	Hard roes of Nishin (genus Clupea)	20%	16%
ex 16.05	Crustaceans and molluscs, prepared or preserved:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 16.05 (con.)	ex 2. Other:		
	Shrimps, prawns and lobsters, other than those simply boiled in water or in brine and those chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	15%	7.5%
	Crab, in airtight containers	15%	7.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 17		
ex 17.03	Molasses:		
	2. Other:		
	(1) Containing not more than 60% by weight of sugars evaluated as sucrose:		
ex	B. Other:		
	For feeding purposes	18 yen/kg	Free
	Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs		
	(2) Other:		
ex	D. Other:		
	For feeding purposes	27 yen/kg	Free
	Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the Customs		
ex 17.04	Sugar confectionery, not containing cocoa:		
	1. Chewing gum	40%	30%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 18		
18.04	Cocoa butter (fat or oil)	5%	2.5%
18.05	Cocoa powder, unsweetened	30%	21.5%
ex 18.06	Chocolate and other food preparations containing cocoa:		
	1. Chocolate confectionery	35%	30%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 19		
ex 19.02	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or dietetic or culinary purposes, containing less than 50% by weight of cocoa:		
	2. Other:		
	ex (2) Other:		
	Cake-mixes, put up in containers for retail sale, not more than 500 g each including container	25%	20%
	Other, put up in containers for retail sale, not more than 500 g each including container	20%	16%
ex 19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
	ex 1. Containing added sugar:		
	Biscuits, cookies and crackers, other than Arare, Sembei and similar rice products	40%	34%
	ex 2. Other:		
	Biscuits, cookies and other crackers, other than Arare, Sembei and similar rice products	35%	30%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 20		
ex 20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:		
	ex 1. Containing added sugar:		
	Papaya, papaw, avocados, guavas, durian, bilimbi, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apple, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens	25%	15%
	ex 2. Papaya, papaw, avocados, guavas, durian, bilimbi, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apple, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens	20%	12%
ex 20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
	2. Other:		
	ex (2) Other:		
	Ripe olive, in airtight containers not more than 10 kg each including container	20%	9%
ex 20.03	Fruit preserved by freezing, containing added sugar:		
	Sour cherry	35%	23%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):		
	Marrons glacé	30%	21%
ex 20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:		
	1. Containing added sugar or spirit:		
ex	(1) Pineapples:		
	Containing added sugar, in can, bottle or pot, not more than 10 kg each including container	72 yen/kg	30%
ex	(2) Other:		
ex	Peaches other than those in pulp form:		
ex	Containing added sugar, in can, bottle or pot:		
	Not less than 2 kg each including container	25%	15%
	Other	25%	18%
ex	Pears other than those in pulp form:		
ex	Containing added sugar, in can, bottle or pot	25%	18%
	Other	35%	25%
ex	Mixed fruit, fruit salad and fruit cocktail:		
	Containing added sugar	25%	14%
	Other	25%	18%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 20.06 (con.)	2. Other:		
	ex (2) Other:		
	ex Pears other than those in pulp form:		
	In can, bottle or pot	20%	15%
	Other	25%	18%
	Macadamia nut other than those in pulp form	20%	10%
	Roasted almonds other than those in pulp form	20%	10%
ex 20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:		
	1. Fruit juices:		
	ex (1) Containing added sugar:		
	ex More than 10% by weight of sucrose, naturally and artificially contained:		
	Grapefruit juice and grape juice	35% or 27 yen/kg, whichever is the greater	35% or 27 yen/kg, whichever is the greater
	ex (2) Other:		
	ex Not more than 10% by weight of sucrose:		
	Lemon juice	22.5%	10%
	Lime juice	22.5%	20%
	ex Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 20.07 (con.)	Orange juice, grapefruit juice and grape juice	30%	30%
	2. Vegetable juices:		
ex	(1) Containing added sugar:		
	Other than tomato juice	17%	13.5%
	(2) Other:		
	Tomato juice, not in airtight containers	25%	25%
	Mixtures of vegetable juice	17%	9%
	Other, not in airtight containers	17%	12%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 21		
ex 21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
	1. Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates:		
ex	(1) Containing added sugar:		
	Extracts, essences or concentrates, of tea or maté and preparations with a basis of those extracts, essences or concentrates	20%	16%
	(2) Other:		
	A. Instant coffee and instant tea:		
	Instant coffee	25%	17.5%
	Instant tea	25%	20%
ex	B. Other:		
	Extracts, essences or concentrates, of tea or maté and preparations with a basis of those extracts, essences or concentrates	20%	16%
	2. Other	15%	10%
21.03	Mustard flour and prepared mustard:		
	1. Put up in containers for retail sale	30%	15%
	2. Other	25%	12.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 21.04	Sauces; mixed condiments and mixed seasonings:		
	1. Sauces:		
	(3) Other:		
	French dressings and salad dressings	25%	15%
	Other	15%	12%
	2. Other:		
	(1) Instant curry and other curry preparations	25%	12%
ex	(2) Other:		
	Other than those chiefly consisting of sodium glutamate	25%	17.5%
ex 21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:		
	ex Soups and broths:		
	Other than vegetable soups (not containing added sugar) in airtight containers	30%	21%
ex 21.06	Natural yeasts (active or inactive); prepared baking powders:		
	1. Natural yeasts:		
	(1) Active	25%	17.5%
	2. Prepared baking powders	25%	17.5%
ex 21.07	Food preparations not elsewhere specified or included:		
	2. Other:		
ex	(1) Containing added sugar:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 21.07 (con.)	Peanut butter	35%	27.5%
	Of sweetcorn	35%	17.5%
	(2) Other:		
ex	A. Bases for beverage, non-alcoholic:		
	Other than those containing Panax ginseng or its extract	27.5%	22%
	B. Other:		
ex	(b) Other:		
	Peanut butter	25%	22.5%
	Of sweetcorn	25%	12.5%
	Vegetable proteins	25%	12.5%*
	Chewing gum	25%	10%

* Tariff will be reduced progressively to 22.5% until JFY 1963 and then reduced progressively to 12.5% until JFY 1967.

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 22		
22.03	Beer made from malt	20%	15%
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:		
	1. Champagne and other sparkling wines	650 yen/l	455 yen/l
	2. Other:		
	In containers of a capacity exceeding 150 l	400 yen/l	160 yen/l
	Other:		
	Sherry, port and other fortified grape wines	400 yen/l	280 yen/l
	Other	400 yen/l	280 yen/l or 55% whichever is the less, subject to a minimum customs duty of 150 yen/l
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	180 yen/l	126 yen/l
ex 22.07	Other fermented beverages (for example, cider, perry and mead):		
	2. Other	110 yen/l	77 yen/l
ex 22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:		
	1. Spirits; alcohol and distilled alcoholic beverages:		
	(1) Whisky:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 22.09 (con.)	A. Of an alcoholic strength of 50° or higher, excluding those in containers of a capacity less than 2 l:		
	Bourbon whisky Provided that the container is labelled to indicate the commercial identification of the product, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin.	35%	24.5%
	Rye Whisky Provided that the container is labelled to indicate the commercial identification of the product, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin.	40%	28%
	Other	660 yen/l	413 yen/l
	B. Other:		
	Bourbon whisky Provided that the container is labelled to indicate the commercial identification of the product, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin.	35%	24.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 22.09 (con.)	Rye whisky Provided that the container is labelled to indicate the commercial identification of the product, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin.	40%	28%
	Other	550 yen/l	343 yen/l
	(2) Brandy, including cognac:		
	A. Of an alcoholic strength of 50° or higher, excluding those in containers of a capacity less than 2 l	780 yen/l	385 yen/l
	B. Other	650 yen/l	455 yen/l
	(3) Gin	50%	35% or 154 yen/l whichever is the less
ex	(4) Other:		
	Distilled alcoholic beverages other than rum and ethyle alcohol	40%	32%
ex	2. Liqueurs and other spirituous beverages:		
	(1) Liqueurs	360 yen/l	252 yen/l
	(3) Other	200 yen/l	160 yen/l

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 23		
ex 23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils:		
	1. Oil-cake and other residues resulting from the extraction of soya bean oil	5%	Free
	ex 2. Other:		
	Of rape seeds	Free	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 25		
25.02	Unroasted iron pyrites	Free	Free
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	10%	5.8%
ex 25.04	Natural graphite:		
	1. Of a kind of which 75% or more by weight can pass through the sieve of 105 microns in mesh stipulated by a Cabinet Order	12%	5.3%
	ex 2. Other:		
	Not more than 49 yen 50 sen/kg in value for customs duty	Free	Free
ex 25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01:		
	1. Quartz sand and silica sand	Free	Free
25.08	Chalk	2.5%	2.1%
ex 25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide:		
	ex 1. Barium sulphate (barytes):		
	(1) Powdered:		
	A. Containing 96% or more by weight of insoluble substances in hydrochloric acid calculated on the dry weight	10%	5.8%
	B. Other	5%	3.7%
ex 25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 25.13 (con.)	ex 1. Emery and natural corundum:		
	Emery sands and corundum sands, including powders thereof:		
	Less than 330 yen/kg in value for customs duty	5%	3.7%
	Other	7.5%	4.5%
	2. Garnet:		
	(1) Not more than 100 yen/kg in value for customs duty	5 yen/kg	3.5 yen/kg
	(2) Other	7.5%	Free
ex 25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure:		
	1. Magnesium oxide other than calcined natural magnesium carbonate	7.5%	4.5%
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:		
	1. Gypsum and anhydrite	5%	Free
	2. Calcined gypsum	5%	Free
	3. Plasters	5%	3.5%
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	5%	3.5%
ex 25.24	Asbestos:		
	Not more than 33 yen/kg in value for customs duty	3.5%	2.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight:		
	Boric acid	3.75%	3%
ex 25.32	Mineral substances not elsewhere specified or included:		
	1. Natural sodium carbonate	12.5%	6.6%
	2. Meerschaum, amber and jet:		
	(2) Other	5%	3.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 26		
ex 26.01	Metallic ores and concentrates and roasted iron pyrites:		
	ex 6. Molybdenum ore and concentrates:		
	Other than those for the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	7.5%	4.9%
	Note: Provided that the quantity (quota) stipulated by a Cabinet Order shall not be less than the quantity equivalent to 2,000 metric tons of pure molybdenum		
	7. Antimony ore and concentrates	Free	Free
	ex 8. Other:		
	Silver ore and concentrates	Free	Free
	Gold ore and concentrates	Free	Free
ex 26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds:		
	2. Other		
	Fit for the extraction of gold or of silver	Free	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 27		
ex 27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
	2. Other	10%	5.8%
ex 27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:		
	Retort carbon	2.5%	2%
27.05 bis	Coal gas, water gas, producer gas and similar gases	2.5%	2%
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter:		
	1. Naphthalene	5%	3.7%
	2. Other:		
	(1) Of a specific gravity not more than 0.83 at 15°C	5%	3.7%
	(2) Other:		
	A. Containing more than 80% by weight of phenol in dehydrated state	10%	2%
	B. Containing more than 50% but not more than 80% by weight of phenol in dehydrated state	7.5%	2%
	C. Other	2.5%	2%
ex 27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
	2. Pitch coke	2.5%	2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
	1. Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:		
	(1) Petroleum spirits:		
	A. Mixed alkylenes with a very low degree of polymerisation:		
	Tripropylene	5%	Free
	Other	5%	3.2%
	B. Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2°C, when determined by the testing method for distillation stipulated by a Cabinet Order, excluding those specified in A above	20%	6.2%
	(2) Kerosenes:		
	A. Mixed alkylenes with a very low degree of polymerisation	5%	3.7%
	(5) Lubricating oils, including liquid paraffin:		
	A. Of a specific gravity not more than 0.8494 at 15°C	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 27.10 (con.)	B. Other:		
	Liquid paraffin and cutting oils and insulating oils	11.25%	6%
	Other:		
	Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating	10%	5.8%
	Aviation lubricating oil	15%	6%
	Other	15%	12%
	(6) Other	20%	6%
	2. Preparations of petroleum oils or of oils obtained from bituminous minerals, excluding the products specified in 1 above:		
	(1) Greases	7.5%	4.9%
	(2) Other:		
	A. Of a specific gravity not more than 0.8494 at 15°C	10%	5.8%
	B. Other	7.5%	4.9%
27.11	Petroleum gases and other gaseous hydrocarbons:		
	Liquefied methane gas	20%	3%
	Liquefied petroleum gases	1,100 yen/MT	930 yen/MT
	Other	20%	6.2%
27.12	Petroleum jelly:		
	Vaseline	5%	3.7%
	Other	9%	4%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:		
	1. Paraffin wax, micro-crystalline wax, slack wax and similar mineral waxes:		
	(1) Of a melting point not exceeding 45°C	5%	3.2%
	(2) Other	7.5%	4%
	2. Ceresin wax	7.5%	4%
	3. Other	5%	3.2%
ex 27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:		
	2. Petroleum coke:		
	Containing not less than 3% of volatile matter calculated on the dry weight (raw petroleum coke)	2.5%	Free
	Other	2.5%	2%
	3. Extracts of a pour point not exceeding 35°C, derived from the treatment of lubricating oils with solvents	10%	5.8%
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):		
	1. Bituminous enamel	5%	3.2%
	2. Other	2.5%	1.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 28		
28.01	Halogens (fluorine, chlorine, bromine and iodine):		
	1. Fluorine and chlorine:		
	Chlorine	5%	3.7%
	Fluorine	5%	3.7%
	2. Bromine and iodine	5%	3.7%
28.02	Sulphur, sublimed or precipitated; colloidal sulphur	5%	3.7%
28.03	Carbon (including carbon black)	10%	5.8%
28.04	Hydrogen, rare gases and other non-metals:		
	1. Rare gases:		
	(1) Helium	5%	3.7%
	(2) Other	5%	3.7%
	2. Silicon:		
	(1) Of single crystal	15%	7.2%
	(2) Other	7.5%	4.9%
	3. Selenium and tellurium	10%	5.8%
	4. Other:		
	Oxygen, nitrogen and hydrogen	7.5%	4.9%
	Phosphorus	7.5%	4.9%
	Boron and arsenic	7.5%	4.9%
28.05	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.05 (con.)	1. Sodium	10%	5.8%
	2. Rare earth metals, yttrium, scandium and intermixtures or interalloys thereof	7.5%	4.9%
	3. Mercury	20%	8.2%
	4. Other	5%	3.7%
28.06	Hydrochloric acid and chlorosulphuric		
	1. Hydrochloric acid	5%	3.7%
	2. Chlorosulphuric acid	5%	3.7%
28.08	Sulphuric acid; oleum	5%	3.7%
28.09	Nitric acid; sulphonitric acids	5%	3.7%
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	7.5%	4.9%
28.12	Boric oxide and boric acid:		
	Boric oxide	5%	3.7%
	Boric acid	3.75%	3%
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water):		
	1. Inorganic acids	7.5%	4.9%
	2. Oxygen compounds of non-metals:		
	(1) Arsenic trioxide	10%	5.8%
	(2) Sulphur dioxide	5%	3.7%
	(3) Other	7.5%	4.9%
28.14	Halides, oxyhalides and other halogen compounds of non-metals	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.15	Sulphides of non-metals; phosphorus trisulphide:		
	1. Carbon disulphide	5%	3.7%
	2. Other	7.5%	4.9%
28.16	Ammonia, anhydrous or in aqueous solution	5%	3.7%
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
	1. Caustic soda and caustic potash:		
	Caustic soda	10%	8%
	Caustic potash	10%	5.8%
	2. Sodium peroxide	10%	5.8%
	3. Potassium peroxide	7.5%	4.9%
28.18	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:		
	1. Barium hydroxide	10%	5.8%
	2. Other	7.5%	4.9%
28.19	Zinc oxide and zinc peroxide:		
	1. Zinc oxide	12%	6.5%
	2. Zinc peroxide	5%	3.7%
28.20	Aluminium oxide and hydroxide; artificial corundum:		
	1. Aluminium oxide:		
	(1) Intended for use in manufacturing aluminium	7.5%	4.9%
	(2) Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.20 (con.)	2. Aluminium hydroxide	7.5%	4.9%
	3. Artificial corundum	7.5%	4.9%
28.21	Chromium oxides and hydroxides	7.5%	4.9%
28.22	Manganese oxides	7.5%	4.9%
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3:		
	Iron oxides and iron hydroxides	7.5%	4.9%
	Earth colours	7.5%	4.9%
28.25	Titanium oxides	7.5%	6%
28.27	Lead oxides; red lead and orange lead:		
	1. Lead monoxide, red lead and orange lead	14%	7%
	2. Other	5%	3.7%
ex 28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:		
	1. Germanium dioxide	2.5%	2.1%
	3. Molybdenum trioxide	5%	3.7%
	4. Stannous oxide and stannic oxide	7.5%	4.9%
	5. Lithium hydroxide	12.5%	6.6%
	6. Other:		
	Antimony trioxide, less than 199 yen/kg in value for customs duty	52 yen/kg	21 yen/kg
	Antimony trioxide, not less than 199 yen/kg in value for customs duty, mercury oxide, cuprous oxide and nickel oxide	15%	7.2%
	Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 28.28 (con.)	Hydrazine and its inorganic salts	10%	5.8%
	Hydroxylamine and its inorganic salts	10%	5.8%
	Beryllium oxide	10%	5.8%
	Other	10%	5.8%
ex 28.29	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:		
	2. Potassium fluorotantalate	2.5%	2.1%
	3. Other:		
	Sodium fluorosilicate for use in the manufacture of artificial cryolite	7.5%	4.9%
	Other	7.5%	4.9%
ex 28.30	Chlorides, oxychlorides and hydroxy-chlorides; bromides and oxybromides; iodides and oxyiodides:		
	1. Chlorides, oxychlorides and hydroxy-chlorides:		
	(2) Zinc chloride, barium chloride and mercury chloride:		
	Zinc chloride and barium chloride	10%	5.8%
	Mercury chloride	15%	7.2%
	(3) Lithium chloride	12.5%	6.6%
	(4) Other	7.5%	4.9%
	2. Bromides and oxybromides:		
	(1) Potassium bromide and lithium bromide	12.5%	6.6%
	(2) Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 28.30 (con.)	3. Iodides and oxyiodides	7.5%	4.9%
28.31	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:		
	1. Hypochlorites and chlorites; commercial calcium hypochlorite	7.5%	4.9%
	2. Hypobromites	10%	5.8%
28.32	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:		
	1. Chlorates and perchlorates:		
	(1) Potassium chlorate and potassium perchlorate	10%	5.8%
	(2) Other	7.5%	4.9%
	2. Bromates and perbromates	10%	5.8%
	3. Iodates and periodates	7.5%	4.9%
28.35	Sulphides; polysulphides:		
	1. Antimony trisulphide	Free	Free
	2. Other:		
	Mercury sulphide	10%	5.8%
	Other	5%	3.7%
28.36	Dithionites, including those stabilised with organic substances; sulphoxylates:		
	Dithionites	12%	6.5%
	Sulphoxylates	7.5%	4.9%
28.37	Sulphites and thiosulphates	20%	8.2%
ex 28.38	Sulphates (including alums) and persulphates:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 28.38 (con.)	ex 1. Potassium sulphate:		
	Other than those containing less than 53.5% by weight of K_2O and 0.03% or more by weight of chlorine, calculated on the dry weight	5%	3.7%
	2. Barium sulphate	10%	5.8%
	3. Nickel sulphate	10%	5.8%
	4. Copper sulphate and zinc sulphate	10%	5.8%
	5. Other:		
	Calcium sulphate	7.5%	4.9%
	Other:		
	Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate	7.5%	4.2%
	Other	7.5%	4.9%
ex 28.39	Nitrites and nitrates:		
	1. Potassium nitrate and barium nitrate	10%	5.8%
	2. Sodium nitrate:		
	(2) Other	7.5%	4.9%
	3. Other	7.5%	4.9%
28.40	Phosphites, hypophosphites and phosphates:		
	1. Sodium tripolyphosphate	14%	7%
	2. Other	10%	5.8%
ex 28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:		
	1. Soda ash:		
	(1) Containing 0.2% or more by weight of fluorine evaluated as NaF calculated on the dry weight	4 yen 50 sen/kg	2.1 yen/kg

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 28.42 (con.)	(2) Other	3 yen 50 sen/kg	2.1 yen/kg
	2. Sodium hydrogen carbonate	10%	5.8%
	3. Lithium carbonate	12.5%	6.6%
	4. Potassium carbonate and barium carbonate	10%	5.8%
	5. Basic lead carbonate	14%	7%
	6. Potassium hydrogen carbonate:		
	(2) Other	7.5%	4.9%
	7. Other	7.5%	4.9%
28.43	Cyanides and complex cyanides:		
	1. Sodium cyanide and potassium cyanide:		
	Sodium cyanide	12%	6.5%
	Potassium cyanide	7.5%	4.9%
	2. Other	7.5%	4.9%
28.44	Fulminates, cyanates and thiocyanates	7.5%	4.9%
28.45	Silicates; commercial sodium and potassium silicates	7.5%	4.9%
ex 28.46	Borates and perborates:		
	2. Other	5%	3.7%
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates):		
	1. Potassium permanganate	10%	5.8%
	2. Other:		
	Chromates and dichromates	7.5%	6%
	Other	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.48	Other salts and peroxysalts of inorganic acids, but not including azides:		
	1. Arsenites and arsenates	10%	5.8%
	2. Ammonium nickel sulphate	10%	5.8%
	3. Other	7.5%	4.9%
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	5%	3.7%
ex 28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50:		
	1. Heavy hydrogen water	5%	3.7%
ex 28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:		
	2. Cerium fluoride and cerium oxide:		
	Cerium fluoride	10%	5.8%
	Cerium oxide	15%	7.2%
	4. Other:		
	Lanthanum nitrate	7.5%	4.9%
	Lanthanum oxide	10%	5.8%
	Other	7.5%	4.9%
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	7.5%	4.9%
28.55	Phosphides, whether or not chemically defined:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
28.55 (con.)	1. Iron phosphide	5%	3.7%
	2. Other	7.5%	4.9%
28.56	Carbides, whether or not chemically defined:		
	1. Silicon carbide, boron carbide, niobium carbide and tantalum carbide	7.5%	4.9%
	2. Other	5%	3.7%
28.57	Hydrides, nitrides and azides, silicides and borides, whether or not chemically defined:		
	1. Lithium hydride	7.5%	4.9%
	2. Other	7.5%	4.9%
ex 28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals:		
	2. Other	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 29		
29.01	Hydrocarbons:		
	1. Saturated acyclic hydrocarbons	10%	5.8%
	2. Unsturated acyclic hydrocarbons:		
	(1) Butadiene	10%	5.8%
	(2) Other	10%	5.8%
	3. Aromatic hydrocarbons:		
	(1) Benzene	5%	3.7%
	(2) Toluene	5%	3.7%
	(3) Xylene	2.5%	2%
	(4) Ethylbenzene	2.5%	2%
	(5) Styrene	10%	6%
	(6) Naphthalene	2.5%	2%
	(7) Anthracene	2.5%	2%
	(8) Methylnaphthalene:		
	β-Methylnaphthalene	2.5	2%
	Other	10%	2%
	(9) Other	10%	5.8%
	4. Other:		
	(1) Cyclohexane	7.5%	4.9%
	(2) Cycloterpenes	10%	5.8%
	(3) Other	10%	5.8%
29.02	Halogenated derivatives of hydrocarbons:		
	1. Chloroform	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.02 (con.)	2. Dichlorodiphenyltrichloroethane (DDT) and benzene hexachloride (BHC)	10%	5.8%
	3. Octachlorotetrahydromethanoindan (chlordan); heptachlorotetrahydromethanoindene (heptachlor); hexachlorohexahydro-endo, exo-dimethanonaphthalene (aldrin)	10%	5.8%
	4. Other	10%	5.8%
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:		
	1. Xylene musk and cymene musk	12.5%	6.6%
	2. Other	10%	5.8%
ex 29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Saturated monohydric alcohols and their derivatives:		
	(1) Methyl alcohol	7.5%	4.3%
	(2) Propyl alcohol	10%	5.8%
	(3) Butyl alcohol	15%	10.5%
	(4) 2-Ethylhexyl alcohol	20 yen/kg	14 yen/kg
	(5) Other:		
	Alcohols other than octyl alcohols	10%	7%
	Other	10%	5.8%
	2. Unsaturated monohydric alcohols and their derivatives:		
	(1) Citronellol, rhodinol, geraniol, nerol and linallol	12.5%	6.6%
	(2) Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.04 (con.)	3. Polyhydric alcohols and their derivatives:		
	(1) Ethylene glycol	15%	12%
	(2) Propylene glycol	15%	10.5%
	(3) Hydroxycitronellol	12.5%	6.6%
	(5) Other	10%	5.8%
ex 29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Aromatic alcohols and their derivatives:		
	(1) Benzyl alcohol and phenylethyl alcohol	12.5%	6.6%
	(2) Cinnamyl alcohol	10%	5.8%
	(3) Other	10%	5.8%
	2. Other:		
ex	(1) Terpineol, menthol and borneol:		
	Terpineol and borneol	12.5%	6.6%
	(2) 17α-Ethynylandrostenediol	5%	3.7%
	(3) Other	10%	5.8%
29.06	Phenols and phenol-alcohols:		
	1. Mononuclear monophenols:		
	(1) Phenol	10%	5.8%
	(2) Cresol and xylenol	2.5%	2%
	(3) Other	10%	5.8%
	2. Polynuclear monophenols:		
	(1) Naphthol	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.06 (con.)	(2) Other	10%	5.8%
	3. Polyphenols:		
	For rubber accelerators or rubber antioxidants	12.5%	5.8%
	Other	10%	5.8%
	4. Other:		
	Salts of phenols or cresols	10%	5.8%
	Other	10%	5.8%
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:		
	1. Chlorophenol	10%	5.8%
	2. Other	10%	5.8%
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Diethylene glycol and triethylene glycol	15%	7.2%
	2. Anisole, anethole, diphenyl ether, eugenol, isoeugenol and ambrette musk	12.5%	6.6%
	3. Other:		
	Ethylene glycol monoalkyl ethers	10%	7%
	Other	10%	5.8%
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.09 (con.)	1. Ethylene oxide	10%	5.8%
	2. Other:		
	Hexachlorocpoxyoctahydro-endo, exo-dimethanonaphthalene (dieldrin)	10%	5.8%
	Other	10%	7%
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Phenylacetaldehyde dimethyl acetal	12.5%	6.6%
	2. Other	10%	5.8%
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraform-aldehyde:		
	1. Formalin	7.5%	4.9%
	2. Citral, phenylacetaldehyde, cinnamaldehyde, α-amylcinnam-aldehyde, cyclamen aldehyde, hydroxycitronellal, heliotropin, vanillin and ethylvanillin	12.5%	6.6%
	3. Other	10%	5.8%
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	10%	5.8%
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.13 (con.)	1. Ketone-function compounds:		
	(1) Acetone	10%	5.8%
	(2) Methyl ethyl ketone	10%	5.8%
	(3) Methyl isobutyl ketone	10%	5.8%
	(4) Ionone, methylionone, jasmone, alkyl acetyl indan musks, alkyl acetyl tetrahydro-naphthalene musks and ketone musk	12.5%	6.6%
	(5) $\Delta^{1,4}$-Androstadiene-3, 17-dione; 16-dehydropregnenolone; Δ^{4}-pregnene-17 α, 21-diol-3, 20-dione; estrone methyl ether	5%	3.7%
	(6) Other:		
	Camphor, of a melting point not less than 175°C and phenylacetone	20%	8.2%
	Other camphor	20%	8.2%
	Other	10%	5.8%
	2. Other:		
	(1) Anthraquinone	10%	5.8%
	(2) Other	10%	5.8%
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Acetic acid	5%	3.7%
	2. Stearic acid and oleic acid	7.5%	4.9%
	3. Amyl acetate, linalyl acetate, benzyl acetate and terpinyl acetate	12.5%	6.6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.14 (con.)	4. Ethyl propionate, amyl propionate, ethyl butyrate, amyl butyrate, ethyl valerate and amyl valerate	12.5%	6.6%
	5. Methyl benzoate and allyl cyclohexylpropionate	12.5%	6.6%
	6. 16-Dehydropregnenolone acetate; $\Delta^{1,4,9}$-16α-methyl-17α-hydroxy-21-acetoxypregnatriene-3, 20-dione; 17α-hydroxy-21-acetoxypregnane-3, 11, 20-trione; 4-bromo-17α-hydroxy-21-acetoxypregnane-3, 11, 20-trione	5%	3.7%
	7. Other:		
	Phenylacetic acid and its salts	20%	9.2%
	Ethylene glycol monoalkylethers acetate, benzoic acid and salts of acetic acid	10%	5.8%
	Other esters of acetic acid	10%	7%
	Methacrylic acid, its salts and esters; linolic acid, linolenic acid, palmitic acid, myristic acid, lauric acid and caprinic acid; derivatives of stearic acid, oleic acid, linolic acid, linolenic acid, palmitic acid, myristic acid, lauric acid and of caprinic acid	10%	5.8%
	Other	10%	8%
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Oxalic acid	7.5%	4.9%
	2. Adipic acid	10%	5.8%
	3. Phthalic acid, phthalic anhydride and isophthalic acid	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.15 (con.)	4. Terephthalic acid	10%	8%
	5. Other:		
	Dimethyl terephthalate	10%	8%
	Other	10%	5.8%
ex 29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	1. Carboxylic acids with alcohol function and their derivatives:		
	(1) Lactic acid	12.5%	6.6%
	(2) Tartaric acid	10%	5.8%
	(3) Citric acid	30%	24%
	(4) Calcium citrate	15%	12%
	(5) Cholic acid	7.5%	4.9%
	(6) Other	10%	5.8%
	2. Carboxylic acids with phenol function and their derivatives:		
	(1) Salicylic acid	10%	5.8%
	(2) Acetylsalicylic acid	10%	5.8%
	(3) Other	10%	5.8%
	3. Other:		
	(2) Other	10%	5.8%
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	Parathion	10%	5.8%
	Other	10%	5.8%
29.22	Amino-function compounds:		
	1. Hexamethylenediamine	10%	5.8%
	2. Aniline	20%	8.2%
	3. o-Toluidine	10%	5.8%
	4. N-Phenyl-β-naphthylamine; N, N'-diphenyl-p-phenylenediamine; N, N'-di-β-naphthyl-p-phenylenediamine; N-phenyl-N'-cyclohexyl-p-phenylenediamine	12.5%	6.6%
	5. Other:		
	Phenylaminopropane and its salts	20%	8.2%
	For rubber accelerators or rubber antioxidants	12.5%	6.6%
	Other	10%	5.8%
ex 29.23	Single or complex oxygen-function amino-compounds:		
	1. Amino alcohols	10%	5.8%
	2. Amino acids	10%	5.8%
	4. Other:		
	Narcotics	20%	8.2%
	Other	10%	5.8%
ex 29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.24 (con.)	1. Choline	10%	5.8%
	3. Other	10%	5.8%
29.25	Carboxyamide-function compounds; amide-function compounds of carbonic acid:		
	1. Dulcin	10%	5.8%
	2. Dimethyl formamide	10%	5.8%
	3. Diethylaminoaceto-2, 6-xylidide	7.5%	4.9%
	4. 1, 3-Dimethyl-2, 6-dioxo-4-amino-5-formylaminopyrimidine	10%	5.8%
	5. Other:		
	Narcotics	20%	3.2%
	Other	10%	5.8%
29.26	Carboxyimide-function compounds (including ortho-benzoicsulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylene-trinitramine):		
	1. o-Benzoicsulphimide (saccharin) and its salts	10%	5.8%
	2. Diphenylguanidine and aldol-α-naphthylamine	12.5%	6.6%
	3. Hexamethylenetetramine	10%	5.8%
	4. Chlorhexidine and its salts	5%	3.7%
	5. Other:		
	For rubber accelerators or rubber antioxidants	12.5%	5.8%
	Other	10%	5.8%
29.27	Nitrile-function compounds:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.27 (con.)	1. Acrylonitrile	10%	8%
	2. Acetonitrile	10%	5.8%
	3. Other:		
	Narcotics and phenylacetaceto-nitrile	20%	8.2%
	Other	10%	5.8%
29.28	Diazo-, azo- and azoxy-compounds	10%	5.8%
29.29	Organic derivatives of hydrazine or of hydroxylamine	10%	5.8%
29.30	Compounds with other nitrogen-functions	10%	5.8%
29.31	Organo-sulphur compounds:		
	1. Dimethyl sulphoxide	10%	5.8%
	2. Methionine	10%	5.8%
	3. Zinc diethyldithiocarbamate, zinc ethylphenyldithiocarbamate, tetramethylthiuram monosulphide and tetramethylthiuram disulphide	12.5%	6.6%
	4. Other:		
	Salts	10%	5.8%
	For rubber accelerators or rubber antioxidants	12.5%	5.8%
	Other	10%	5.8%
29.33	Organo-mercury compounds	15%	5.7%
29.34	Other organo-inorganic compounds:		
	Organo-arsenic compounds	10%	5.8%
	Other	10%	5.8%
29.35	Heterocyclic compounds; nucleic acids:		
	1. Furfural	10%	4.3%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.35 (con.)	2. Pyridine and picoline	2.5%	2%
	3. Methylvinylpyridine	10%	5.8%
	4. 2-Aminipyrimidine	10%	5.8%
	5. Hydralazine hydrochloride	7.5%	4.9%
	6. 2-Mercaptobenzothiazole and its zinc salt; di-2-benzothiazolyl disulphide; N-cyclohexyl-2-benzothiazolesulphenamide; N-oxydiethylene-2-benzothiazolesulphenamide; 2-mercaptoimidazoline; 2-mercaptobenzimidazole; 6-ethoxy-2,2,4-trimethyl-1,2-dihydroquinoline	12.5%	6.6%
	7. Diosgenin and hecogenin	5%	3.7%
	8. Nonalactone, undecalactone, exaltolide, ambrettolide and coumarin	12.5%	6.6%
	9. Santonin	20%	8.2%
	10. Dextro-1-(p-methoxybenzyl)-2-methyloctahydroisoquinoline tartrate; dextro-3-hydroxy-N-methylmorphinan; dextro-3-methoxy-N-methylmorphinan hydrobromide; 3,4-dimethyl-5-aminoisoxazole	7.5%	4.9%
	11. Other:		
	1,4-Diazabicyclo /2,2,2/ octane (triethylenediamine)	10%	4%
	Other:		
	ε-Caprolactam	10%	7%
	For rubber accelerators or rubber antioxidants	12.5%	5.8%
	Narcotics	20%	5.8%
	Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
29.36	Sulphonamides	10%	5.8%
29.37	Sultones and sultams	10%	5.8%
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:		
	1. Provitamins and their derivatives	10%	5.8%
	2. Vitamin A and its derivatives	15%	4.9%
	3. Vitamin B group and its derivatives:		
	(1) Vitamin B_1 and its derivatives	7.5%	4.9%
	(2) Other	7.5%	4.9%
	4. Vitamin C and its derivatives	7.5%	4%
	5. Vitamin D and its derivatives	7.5%	4.9%
	6. Other	7.5%	4.9%
29.39	Hormones, natural or reproduced by synthesis; derivatives thereof used primarily as hormones; other steroids used primarily as hormones:		
	1. Insulin	12.5%	4.9%
	2. Dehydroepiandrosterone and pregnenolone	5%	3.7%
	3. Other	10%	4.9%
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	10%	5.8%
ex 29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.42 (con.)	1. Opium alkaloids and their derivatives:		
	(1) Morphine hydrochloride, morphine sulphate and codeine phosphate	Free	Free
	(2) Other	10%	5.8%
	2. Cinchona alkaloids and their derivatives:		
	(2) Other	5%	Free
	3. Other:		
	(1) Caffeine:		
	A. Containing not more than 94% by weight of anhydrous caffeine, calculated on the dry anhydrous product	20%	8.2%
	B. Other:		
	Containing more than 94% but less than 98.5% by weight of anhydrous caffeine, calculated on the dry anhydrous product	20%	8.2%
	Other	20%	8.2%
	(2) Nicotine sulphate	17%	7.7%
	(3) Ecgonine, cocaine, cocaine hydrochloride and cocaine sulphate	Free	Free
	(5) Laevo-alkaloids of belladonna leaves	7.5%	4.9%
	(6) Theophylline calcium	10%	5.3%
	(7) Theobromine	10%	5.3%
	(8) Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 29.42 (con.)	Alkaloids of coca leaves; phenylmethylaminopropane; 1-phenyl-2-methyl amino-propanol-1; 1-phenyl-1-chloro-2-methyl aminopropane; 1-phenyl-2-dimethyl-aminopropanol-1; 1-phenyl-1-chloro-2-dimethylamino-propane; 1-phenyl-2-dimethylaminopropane; salts of all the foregoing	20%	8.2%
	Other	10%	5.6%
29.44	Antibiotics:		
	1. Penicillins and streptomycins	10%	5.8%
	2. Other:		
	Dihydrostreptomycin, tetracycline, chlortetracycline, oxytetracycline and cycloserine	10%	4.2%
	Viomycin	7.5%	4.2%
	Erythromycin	8.5%	3.7%
	Other	8.5%	4.2%
29.45	Other organic compounds	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 30		
ex 30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:		
	2. Liver extract	5%	3.7%
	3. Other	5%	3.7%
ex 30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:		
	1. Microbial vaccines	Free	Free
	ex 2. Other:		
	Antisera	Free	Free
30.03	Medicaments (including veterinary medicaments):		
	1. Preparations with a basis of antibiotics and preparations with a basis of hormones:		
	(1) Of penicillins or of streptomycins	15%	5.8%
	(2) Preparations with a basis of insulin	15%	7.2%
	(3) Other:		
	Of viomycin	7.5%	4.9%
	Of erythromycin	8.5%	5.3%
	Of dihydrostreptomycin, of cycloserine, of tetracycline, of chlortetracycline or of oxytetracycline	15%	7.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
30.03 (con.)	Of other antibiotics	8.5%	5.3%
	Of hormones	10%	5.6%
	2. Preparations with a basis of vitamins	7.5%	4.9%
	3. Other:		
	(1) Put up in forms or in packings of a kind sold by retail:		
	A. Preparations with a basis of heat-treated human plasma protein and preparations with a basis of heat-treated human serum albumin	12.5%	6.6%
	B. Other:		
	Of narcotics, of cannabis or of awakening-amines	25%	10%
	Other	12.5%	6.6%
	(2) Other:		
	Of narcotics, of cannabis or of awakening-amines	20%	8.2%
	Other	10%	5.8%
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	10%	5.8%
30.05	Other pharmaceutical goods	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 31		
ex 31.02	Mineral or chemical fertilisers, nitrogenous:		
	2. Sodium nitrate:		
	(2) Other	7.5%	4.9%
	3. Calcium cyanamide	10%	5.8%
ex 31.03	Mineral or chemical fertilisers, phosphatic:		
	Double or triple superphosphates, containing not less than 30% of phosphoric acid evaluated as P_2O_5 on the dry weight	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 32		
ex 32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives:		
	2. Tannins	5%	3.7%
	3. Tannin derivatives	7.5%	4.9%
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials, enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic, or bacterial origin):		
	1. Synthetic organic tanning substances	2.5%	Free
	2. Enzymatic preparations for pre-tanning	7.5%	4.9%
	3. Other	10%	5.8%
ex 32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:		
	1. Colouring matter of vegetable origin:		
	(1) Logwood extract	2.5%	2%
	(3) Other	2.5%	2%
	2. Colouring matter of animal origin	2.5%	2%
ex 32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 32.05 (con.)	1. Pigment resin colour bases	7.5%	4.9%
	3. Other	12.5%	6.6%
32.06	Colour lakes:		
	1. Pigment resin colour bases	7.5%	4.9%
	2. Other	12.5%	6.6%
32.07	Other colouring matter; inorganic products of a kind used as luminophores:		
	1. Prussian blue	5%	3.7%
	2. Ultramarine blue	12.5%	6.6%
	3. Lithopone	10%	5.8%
	4. Inorganic products of a kind used as luminophores	7.5%	4.9%
	5. Other:		
	White prepared pigments, containing not less than 80% by weight of titanium oxide in the dry state	7.5%	6%
	Other	7.5%	4.9%
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:		
	1. Prepared pigments, prepared opacifiers and prepared colours	7.5%	4.9%
	2. Other:		
	Glass frit and other glass, in the form of powder, granules or flakes	5%	3.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
32.08 (con.)	Other	7.5%	4.9%
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirit of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter:		
	1. Natural resin varnishes	10%	5.8%
	2. Cellulose lacquers	10%	5.8%
	3. Oil paints	7.5%	4.9%
	4. Coatings containing synthetic resin (other than those specified in 1, 2 or 3 above):		
	(1) Synthetic resin lacquers	11.25%	6%
	(2) Other:		
	Lacquers excluding insulating coatings	10%	5.8%
	Other	12.5%	6%
	5. Pearl essence:		
	Ready for use as coating	5%	3.2%
	Other	4%	3.1%
	6. Aluminium paste	10%	5.8%
	7. Alkali bluetoner	8.75%	5.4%
	8. Stamping foils	10%	5.8%
	9. Dyes	12.5%	6.6%
	10. Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
32.09 (con.)	Bituminous coatings	10%	5.8%
	Other	10%	5.8%
32.10	Artist', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	10%	5.8%
32.11	Prepared driers	10%	5.8%
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	7.5%	4.9%
32.13	Writing ink, printing ink and other inks:		
	1. Inks for printing or duplicating:		
	(1) Black	10%	5.8%
	(2) Other	10%	5.8%
	2. Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 33		
ex 33.01	Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils:		
	1. Essential oils, including concretes and absolutes:		
ex	(2) Geranium oil, lavender oil, lemongrass oil, patchouli oil, vetiver oil and ho oil:		
	Patchouli oil and vetiver oil	5%	2.4%
	Geranium oil, lavender oil and ho oil	5%	3.7%
ex	(3) Other:		
	Spearmint (Mentha viridis) oil	5%	3.7%
	Other than peppermint oil and spearmint oil	10%	5.8%
	2. Concentrates of essential oils	10%	5.8%
	3. Other	5%	3.7%
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:		
	1. Of an alcoholic strength of 10° or higher	17.5%	7.8%
	2. Other	12.5%	6.6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:		
	1. Perfumed water including eau de Cologne and the like	25%	10%
	2. Toilet powder (including in cake, paste or liquid)	15%	7.2%
	3. Perfumed hair oil, cream, pomade, rouges and other preparations of oil, fat or wax:		
	Pomade, perfumed hair oil and shaving preparations	25%	10%
	Other	15%	7.2%
	4. Dentifrices	7.5%	4.9%
	5. Other:		
	(1) Room deodorisers	10%	5.8%
	(2) Aqueous distillates and aqueous solutions of essential oils	10%	5.8%
	(3) Other:		
	Incenses and manicure preparations	20%	8.2%
	Shaving preparations	20%	8.2%
	Other:		
	In liquid or paste form:		
	Toilet water and hair tonics	15%	7.2%
	Other	15%	7.2%
	Other	17.5%	7.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 34		
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:		
	1. Toilet soap, including medicated soap:		
	Medicated soap	15%	7.2%
	Other:		
	Perfumed	13.5%	6.9%
	Other	15%	7.2%
	2. Laundry soap	10%	5.8%
	3. Other	10%	5.8%
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:		
	1. Organic surface-active agents and surface-active preparations	17.5%	7.8%
	2. Other	10%	5.8%
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:		
	Greases	7.5%	4.9%
	Other lubricating preparations:		
	Cuting oils, of a specific gravity more than 0.8494 at 15°C, containing more than 50% by weight of petroleum oils or of oils obtained from		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
34.03 (con.)	bituminous minerals in dehydrated state	11.25%	6.2%
	Other:		
	Containing more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	10%	5.8%
	Containing not more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	12.5%	6.2%
	Other	12.5%	6.6%
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents:		
	Polishing waxes	7.5%	4.9%
	Polyethylene glycol	10%	5.8%
	Other	10%	5.8%
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:		
	1. Polishing waxes	10%	5.8%
	2. Metal polishes:		
	Consisting chiefly of mineral materials	5%	3.7%
	Other	10%	4%
	3. Other	10%	5.8%
34.06	Candle, tapers, night-lights and the like	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms:		
	1. Modelling pastes	10%	5.8%
	2. Preparations of a kind known as "dental wax" or as "dental impression compounds"	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 35		
35.02	Albumins, albuminates and other albumin derivatives:		
	1. Egg albumin	20%	10%
	2. Other	7.5%	4.9%
ex 35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:		
	ex 1. Gelatin and glues derived from bones, hides, nerves, tendons or from similar products:		
	Gelatin for photographic purposes	7.5%	4.9%
	2. Fish glues and isinglass	5%	3.7%
	3. Other	10%	5.8%
35.04	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder, whether or not chromed:		
	1. Peptones and their derivatives	7.5%	4.9%
	2. Hide powder	5%	3.7%
	3. Other	20%	8.5%
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:		
	1. Put up in packings for sale by retail:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
35.06 (con.)	Solution or paste of natural rubber	2.5%	2.1%
	Other	10%	5.8%
	2. Other	10%	5.8%
35.07	Enzymes; prepared enzymes not elsewhere specified or included:		
	1. Pepsin, rennet, papain and their preparations:		
	Pepsin, rennet and papain	10%	5.8%
	Other	10%	4.8%
	2. Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 36		
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets)	7.5%	6%
36.06	Matches (excluding Bengal matches):		
	1. In containers in which there are not more than 70 matches	0.20 yen/ container	0.10 yen/ container
	2. Other	12.5%	6.6%
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 37		
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth:		
	1. For X-ray:		
	X-ray film:		
	Not for fluorography	20%	8.2%
	For fluorography	20%	8.2%
	X-ray plates	20%	8.2%
	2. Other:		
	(1) Colour plates and colour film	30%	4%
	(2) Other	15%	7.2%
37.02	Film in rolls, sensitised, unexposed, perforated or not:		
	1. Cinematograph film:		
	(1) Colour film:		
	A. Not more than 30 mm in width, reversal	40%	4%
	B. Other	30%	4%
	(2) Other	15%	7.2%
	2. Other:		
	(1) For X-ray	20%	8.2%
	(2) Colour film	40%	4%
	(3) Other	15%	7.2%
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
37.03 (con.)	1. Colour photographic paper	40%	4%
	2. Other:		
	Rolls of sensitised photographic paper for diffusion transfer process, combined with transferring materials and developing agents	7.5%	4.9%
	Photographic paper	12.5%	6.6%
	Other	12.5%	6.6%
37.04	Sensitised plates and film, exposed but not developed, negative or positive:		
	1. Cinematograph film:		
	(1) For news:		
	35 mm in width	15 yen/m	9 yen/m
	Other	5 yen/m	3 yen/m
	(2) Other:		
	A. Not more than 10 mm in width	2.5 yen/m	1.5 yen/m
	B. More than 10 mm but not more than 30 mm in width, to be cut lengthwise into two or more pieces of a width not more than 10 mm after developing	5 yen/m	3 yen/m
	C. More than 10 mm but not more than 30 mm in width (other than those specified in B above)	12.5 yen/m	7.5 yen/m
	D. More than 30 mm in width:		
	35 mm in width	15 yen/m	9 yen/m
	Other	25 yen/m	15 yen/m
	2. Other	15%	7.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive	15%	7.2%
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of soundtrack, negative or positive:		
	1. For news:		
	(1) Not more than 30 mm in width:		
	A. Sound track film	12.5 yen/m	7.5 yen/m
	B. Other	5 yen/m	3 yen/m
	(2) Other:		
	A. Sound track film:		
	35 mm in width	15 yen/m	9 yen/m
	Other	25 yen/m	15 yen/m
	B. Other:		
	35 mm in width	15 yen/m	9 yen/m
	Other	5 yen/m	3 yen/m
	2. Other:		
	(1) Not more than 10 mm in width:		
	A. Sound track film	12.5 yen/m	7.5 yen/m
	B. Other	2.5 yen/m	1.5 yen/m
	(2) More than 10 mm but not more than 30 mm in width:		
	A. Sound track film	12.5 yen/m	7.5 yen/m
	B. Other	12.5 yen/m	7.5 yen/m

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
37.07 (con.)	(3) More than 30 mm but not more than 40 mm in width:		
	A. Sound track film:		
	35 mm in width	15 yen/m	9 yen/m
	Other	25 yen/m	15 yen/m
	B. Other	15 yen/m	9 yen/m
	(4) More than 40 mm in width:		
	A. Sound track film	25 yen/m	15 yen/m
	B. Other	50 yen/m	30 yen/m
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 38		
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil:		
	1. Artificial graphite:		
	(1) Of a kind of which 75% or more by weight can pass through the sieve of 105 microns in mesh stipulated by a Cabinet Order	12%	6.5%
	(2) Other	5%	3.7%
	2. Colloidal graphite	5%	3.7%
ex 38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black:		
	1. Activated carbon	10%	5.8%
	3. Ivory black and other animal black	7.5%	4.9%
	4. Other	5%	3.7%
38.05	Tall oil:		
	1. Crude	2.5%	2.1%
	2. Refined	5%	3.7%
38.06	Concentrated sulphite lye	2.5%	2%
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol):		
	1. Spirits of turpentine	5%	3.7%
	2. Pine oil	2.5%	2%
	3. Other	5%	3.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 38.08	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils:		
	2. Rosin spirit and rosin oils	5%	3.7%
	3. Disproportionated rosin and its derivatives	10%	5.8%
	4. Other	5%	3.7%
ex 38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products:		
	2. Other	5%	3.7%
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers):		
	1. Put up in forms or packings for sale by retail:		
	Plant-growth regulators	10%	4.8%
	Other	10%	5.8%
	2. Other	10%	5.8%
ex 38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:		
	1. Mordants	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 38.12 (con.)	ex 2. Other:		
	Other than those with a basis of amylaceous substances	10%	5.8%
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:		
	1. Welding fluxes	10%	5.8%
	2. Other	10%	5.8%
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:		
	1. Anti-knock preparations with a basis of tetraalkyllead:		
	Preparations with a basis of tetramethyllead or tetraethyllead	10%	5.8%
	Other	10%	5.8%
	2. Other	10%	5.8%
38.15	Prepared rubber accelerators	12.5%	6.6%
38.16	Prepared culture media for development of micro-organisms	5%	3.7%
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	10%	5.8%
38.18	Composite solvents and thinners for varnishes and similar products	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	1. Preparations for pre-tanning	7.5%	4.9%
	2. Mixtures of liquid alkyl-arylhydrocarbons	7.5%	4.9%
	3. Liquid polyethylene glycol	10%	5.8%
	4. Naphthenic acid	7.5%	4.9%
	5. Catalysts:		
	(2) Silica-alumina catalysts	10%	5.8%
	(3) Other	7.5%	4.9%
	6. Rubber anti-oxidants	12.5%	6.6%
	7. Refractory construction materials	7.5%	4.9%
	10. Ammoniacal gas liquors and spent oxide produced in coal gas purification	2.5%	2%
	11. Other:		
	Refractory compositions and derivatives of mixture of fatty acids	10%	5.8%
	Materials for electrical brushes, consisting of graphite added with metal, carbon or other substances, put up in block, plates, bars or similar forms; solid solutions and mixtures, of metal carbides	10%	5.8%
	Soda lime	10%	5.8%
	Other	10%	4.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 39		
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):		
	1. Liquid or pasty (including emulsions, dispersions and solutions):		
	(1) Extender for pigment resin colours:		
	Of phenol resins or of amino resins	10%	5.8%
	Other	10%	5.8%
	(2) Other:		
	Of phenol resins, of amino resins, of polyamides, of polyurethanes or of epoxide resins	10%	5.8%
	Of polyesters	10%	5.8%
	Of silicones	15%	7.2%
	Other	10%	5.8%
	2. Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms:		
	(1) Of phenol resins	10%	5.8%
	(2) Of polyester resins	10%	5.8%
	(3) Of silicones	15%	7.2%
	(4) Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.01 (con.)	Ion exchangers	10%	5.8%
	Other:		
	Of amino resins, polyurethanes or of epoxide resins	10%	5.8%
	Of polyamides	10%	7%
	Other	10%	5.1%
	3. Waste and scrap:		
	Of phenol resins	5%	3.7%
	Other	15%	7.2%
	4. Adhesive products coated with an adhesive:		
	Coated with an adhesive with a basis of natural or synthetic rubber:		
	Of polyurethanes	7.5%	4.9%
	Other	7.5%	4.9%
	Other:		
	Of polyurethanes	15%	4.9%
	Other	15%	4.9%
	5. Those with which textile fabrics defined in Note 1 to Chapter 59 have been impregnated, coated, covered or laminated:		
	Of phenol resins, amino resins, polyesters, polyamide or of epoxide resins	15%	6%
	Other	15%	6%
	6. Other:		
	(1) Of phenol resins:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.01 (con.)	Plates, sheets, film, foil or strip	15%	7.2%
	Other forms	15%	7.2%
	(2) Of polyester resins	15%	7.2%
	(3) Of silicones	15%	7.2%
	(4) Other:		
	Of amino resins, polyamides, polyurethanes or of epoxide resins	15%	7.2%
	Other	15%	6.5%
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahalcethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):		
	1. Liquid or pasty (including emulsions, dispersions and solutions):		
	(1) Extender for pigment resin colours	10%	5.8%
	(2) Of polypinene	10%	5.8%
	(3) Other:		
	Of copolymers of vinyl chloride and vinyl acetate or of polyvinyl acetate	10%	5.8%
	Of polybutene	17.5%	7.8%
	Other	10%	5.8%
	2. Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.02 (con.)	(1) Of polyethylene	35 yen/kg	28 yen/kg
	(2) Of fluorine resins	17.5%	10.5%
	(3) Of polystyrene:		
	Of foaming-in-place polystyrene	10%	5.8%
	Other	17.5%	14%
	(4) Of polyvinyl chloride resins or of polyvinyl acetate resins:		
	Of polyvinyl chloride or of polyvinyl acetate	10%	5.8%
	Of copolymers of vinyl chloride and vinyl acetate	10%	5.8%
	(5) Of acrylic resins:		
	Ion exchangers	10%	5.8%
	Other	10%	5.1%
	(6) Of polypropylene	40 yen/kg	32 yen/kg
	(7) Of polypinene	10%	5.8%
	(8) Other:		
	Of ionexchange resins	17.5%	7.8%
	Other:		
	Of polyvinyl alcohol, polystyrene copolymers, or of polyvinyl butyral	10%	5.8%
	Other	10%	5.1%
	3. Waste and scrap:		
	(1) Of polyethylene	15%	7.2%
	(2) Of acrylic resins	15%	7.2%
	(3) Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.02 (con.)	Of polypropylene, of polystyrene and its copolymers, of polyvinyl chloride, of copolymers of vinyl chloride and vinyl acetate or of polyvinyl acetate	15%	7.2%
	Other	15%	7.2%
	4. Adhesive products coated with an adhesive:		
	Coated with an adhesive with a basis of natural or synthetic rubber:		
	Of polyethylene, of polypropylene, of polystyrene and its copolymers, of acrylic resins or of polyvinyle acetate, polyvinyl chloride or of copolymers of vinylchloride and vinylacetate	7.5%	4.9%
	Other	7.5%	4.2%
	Other:		
	Of polyethylene, of polypropylene, of polystyrene and its copolymers, of acrylic resins (other than methyl methacrylate resin) or of polyvinyl acetate; plates, tiles or strip of the types used for flooring, of polyvinyl chloride or of copolymers of vinylchloride and vinylacetate	15%	4.9%
	Of fluorine resins	17.5%	4.2%
	Of methyl methacrylate resins	17.5%	4.9%
	Other	15%	4.2%
	5. Those with which textile fabrics defined in Note 1 to Chapter 59 have been impregnated, coated, covered or laminated:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.02 (con.)	(1) Of polyvinyl chloride resins or of polyvinyl acetate resins:		
	In primary forms	10%	5.8%
	Other	15%	7.2%
	(2) Other:		
	Of methyl methacrylate resins	17.5%	7.8%
	Of other acrylic resins	15%	7.2%
	Of fluorine resins	17.5%	7.8%
	Other	15%	7.2%
	6. Other:		
	(1) Of polyethylene:		
	Monofil, seamless tubes, rods, sticks or profile shapes	15%	7.2%
	Plates, sheets, film, foil or strip	15%	7.2%
	(2) Of fluorine resins	17.5%	7%
	(3) Of polystyrene	15%	7.2%
	(4) Of polyvinyl chloride resins or of polyvinyl acetate resins:		
	A. Polyvinyl chloride resin plaiting materials with a core of rattan	15%	7.2%
	B. Other:		
	In primary forms:		
	Seamless tubes, rods, sticks or profile shapes of polyvinyl chloride or of copolymers of vinyl chloride and vinyl acetate	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.02 (con.)	Other	10%	5.8%
	Other:		
	Monofil of polyvinyl chloride or of copolymers of vinyl chloride and vinyl acetate	15%	7.2%
	Other	15%	7.2%
	(5) Of acrylic resins:		
	Of methyl methacrylate resins:		
	Plates, sheets, film, foil or strip	17.5%	7.8%
	Other forms	17.5%	7.8%
	Other	15%	7.2%
	(6) Other:		
	Of polypropylene, polystyrene copolymers or of polyvinyl butyral	15%	7.2%
	Other	15%	6.5%
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:		
	1. Adhesive products coated with an adhesive:		
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.03 (con.)	Other	10%	4.9%
	2. Other:		
	(1) Cellulose acetate, in blocks, lumps, powders (including moulding powders), granules, flakes or in similar bulk forms	13.75%	6.9%
	(2) Celluloid	5%	3.7%
	(3) Vulcanised fibre	10%	5.8%
	(4) Other:		
	Ham casings and the like, in tubular form:		
	Of a flattened width not less than 90 mm	10%	5.8%
	Other	10%	5.8%
	Other:		
	Regenerated cellulose:		
	Cellophane sheets	10%	5.8%
	Other	10%	5.8%
	Cellulose nitrates and cellulose acetates	10%	5.8%
	Other chemical derivatives of cellulose:		
	Non-plasticised	10%	5.8%
	Plasticised	10%	5.8%
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)	7.5%	4%
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.05 (con.)	esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):		
	1. Natural resins modified by fusion (run gums)	5%	3.7%
	2. Artificial resins obtained by esterification of natural resins or of resinic acids (ester gums)	7.5%	4.9%
	3. Chemical derivatives of natural rubber	7.5%	4.9%
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:		
	1. Alginic acid, its salts and esters	7.5%	4.9%
	2. Other:		
	Starch derivatives	10%	8%
	Other	10%	6.4%
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:		
	1. Spools, reels and similar supports	7.5%	4.9%
	2. Fans and hand screens, non-mechanical; frames and handles therefor and parts of such frames and handles:		
	Of synthetic resins other than phenol resins	15%	7.2%
	Other	10%	5.1%
	3. Corset busks and similar supports for articles of apparel or clothing accessories	10%	5.8%
	4. Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
39.07 (con.)	(1) Articles of materials of the kinds described in heading No. 39.01 or 39.02	15%	7.2%
	(2) Other:		
	Articles of ham casings and the like, in tubular form, falling within heading No. 39.03-2-(4):		
	Of a flattened width not less than 90 mm	10%	5.8%
	Other	10%	5.8%
	Other:		
	Articles for the conveyance or packing of goods, including disposable drinking cups; stoppers, lids, caps and other closures, sanitary or toilet articles, ornamental articles and objects of personal adornment, office or school supplies, articles of apparel and clothing accessories, articles for electric lighting and roller blinds, venetian blinds and similar articles, and parts thereof	10%	5.8%
	Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 40		
ex 40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:		
	Natural rubber latex, with added synthetic rubber latex; thermo-sensitive, electro-positive and prevulcanised natural rubber latex; natural rubber (Hevea rubber), with added plasticisers or other substances (other than preservatives and clay) before coagulation	7.5%	Free
	Clay-masterbatched natural rubber and SP rubber	Free	Free
ex 40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:		
	Thermo-sensitive latex, electro positive latex and pre-vulcanised synthetic rubber latex	7.5%	Free
	Natural rubber modified with artificial plastic materials, described in Note 4(c) to this Chapter	7.5%	Free
40.03	Reclaimed rubber	5%	3.7%
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):		
	1. Solutions or pastes of natural rubber	2.5%	2%
	2. Other	7.5%	4.9%
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	7.5%	4.9%
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:		
	1. Of expanded, foam or sponge rubber (including those combined with textile fabrics merely for reinforcing purposes)	10%	5.8%
	2. Other	7.5%	4.9%
40.09	Piping and tubing, of unhardened vulcanised rubber	10%	5.8%
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	7.5%	4.9%
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:		
	1. Tyres and tyre cases, for motor vehicles, of more than 101.6 mm in nominal width; inner tubes or tyre flaps thereof:		
	Pneumatic tyres and tyre cases	12.5%	5.8%
	Other	15%	6.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
40.11 (con.)	2. Other	7.5%	4.2%
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	7.5%	4.2%
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	7.5%	4.2%
40.14	Other articles of unhardened vulcanised rubber:		
	1. Of expanded, foam or sponge rubber (including those combined with textile fabrics merely for reinforcing purposes)	10%	5.8%
	2. Other	7.5%	4.2%
ex 40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap waste and powder, of hardened rubber:		
	1. In bulk, plates, sheets, strip, rods, profile shapes, tubes or powder	7.5%	4.2%
40.16	Articles of hardened rubber (ebonite and vulcanite)	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 41		
ex 41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08:		
	2. Other:		
	(2) Other	7.5%	5%
ex 41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08:		
	2. Other:		
	(2) Other	7.5%	5%
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	5%	3.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 42		
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal:		
	Of synthetic resins other than phenol resins	15%	7.2%
	Other	12.5%	6.6%
ex 42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes:		
	2. Other	7.5%	4.9%
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 43		
43.01	Raw furskins:		
	1. Of lambs, of goats or of kids	Free	Free
	2. Of minks, of rabbits or of hares:		
	Furskins, of rabbits or of hares	20%	3.5%
	Furskins of minks	20%	15%
	3. Other:		
	Furskins, of squirrel or of flying squirrel	10%	5.8%
	Furskins, of foxes	5%	3.5%
	Other	5%	3.5%
43.04	Artificial fur and articles made thereof	25%	7.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 44		
ex 44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:		
	ex 3. Of genus Pinus, genus Abies (other than California red fir, ground fir, noble fir and pacific silver fir), genus Picea (other than Sitka spruce) and genus Larix, not more than 160 mm in thickness:		
	Of genus Pinus, of genus Abies or of genus Picea	10%	6%*
	ex 5. Other:		
	Of incensecedar	Free	Free
	Of lignum vitae	Free	Free
ex 44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like:		
	ex 1. Kyogi and the like; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks:		
	Wooden sticks	7.5%	5%

* Tariff reduction will start from JFY 1984.

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm:		
	1. Of Kwarin, Tsuge or box-wood, Tagayasan (Cassia siamea Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	20%	8%
ex 44.15	Plywood, blockboard, laminboard, batten-board and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:		
	Plywood:		
	Varnished, printed, grooved, overlaid or similarly surface-worked	20%	15%*
	Other:		
	Other than those with face plies on both sides of coniferous species:		
	Not less than 6 mm	20%	17%*
44.17	"Improved" wood, in sheets, blocks or the like	15%	7%
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like:		
	1. In sheets or in boards	20%	12%
	2. Other	15%	10%
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	15%	7.2%

* Tariff reduction will start from JFY 1984.

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
44.20	Wooden picture frames, photograph frames, mirror frames and the like	15%	6.5%
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	7.5%	4.2%
ex 44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves:		
	2. Other:		
	(1) Used	5%	3.2%
	(2) Other	7.5%	4.2%
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):		
	Tategu (door, window sash and the like) and Tokobashira	7.5%	Free
	Other	7.5%	4.9%
44.24	Household utensils of wood	10%	7%
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:		
	1. Boot and shoe lasts and trees	5%	3.2%
	2. Other	7.5%	4.2%
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood:		
	1. Bobbins	7.5%	4.2%
	2. Other	10%	4.8%
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
44.27 (con.)	fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:		
	1. Combined with metals plated with precious metals, coral, elephants' tusks or Bekko	40%	12%
	2. Other:		
	(1) Of Kwarin, Tsuge or box-wood, Tagayasan (Cassia siamea Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	15%	4%
	(2) Other	10%	4%
ex 44.28	Other articles of wood:		
	1. Fans and hand screens, non-mechanical; frames and handles therefor and parts of such frames and handles:		
	(1) Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	15%	7.2%
	(2) Other:		
	A. Made of, or combined with, red sandal wood, rosewood, ebony wood or sandal wood	12.5%	6.6%
	B. Other	10%	5.1%
	5. Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 44.23 (con.)	(1) Of Kwarin, Tsuge or box-wood, Tagayasan (Cassia siamea Lam.), red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	15%	5.7%
	ex (2) Other:		
	Other than kushi of bamboo	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	Chapter 45		
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	Free	Free
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	5%	3.7%
45.03	Articles of natural cork	10%	4.8%
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:		
	1. Crown discs and round rods having a diameter suitable for manufacture of crown disc	12.5%	5.4%
	2. Other	10%	4.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 46		
ex 46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:		
	1. Straw braid	20%	4%
	ex 2. Mushiro, Komo and rushmats:		
	Mushiro	Free	Free
	3. Other:		
	(1) Of artificial plastic materials	15%	5.7%
	ex (2) Other:		
	Plaits and similar products of plaiting materials	15%	5.7%
	Other:		
	Other than of Igusa (Juncus effusus) or of Shichitoi (Cyperus tegetiformis)	7.5%	4.9%
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah:		
	1. Fans and hand screens, non-mechanical; frames and handles therefor and parts of such frames and handles	10%	5.1%
	2. Other:		
	(1) Of artificial plastic materials	15%	5.7%
	(2) Other	15%	12%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 47		
ex 47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material:		
	1. Wood pulp:		
	(1) Mechanical pulp	5%	2.2%
	(2) Chemical pulp:		
	A. Sulphite pulp	5%	2.2%
	B. Kraft pulp	5%	2.2%
	C. Other	5%	2.2%
	2. Other:		
	(2) Other	5%	2.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 48		
48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets:		
	1. Hand-made	7.5%	4.2%
	2. Other:		
	(1) Tissue paper, weighing not more than 30 g/m^2:		
	A. Cigarette paper in rolls	10%	5.8%
	B. Other	15%	7.2%
	(2) Printing, writing or drawing paper, weighing more than 30 g/m^2 but not more than 300 g/m^2:		
	A. Newsprint paper, containing ground wood pulp, in rolls, exceeding 80 cm in width, and weighing not more than 58 g/m^2	5.5%	3.9%
	B. Other	10%	5.8%
	(3) Wrapping paper, weighing more than 30 g/m^2 but not more than 300 g/m^2:		
	Kraft paper and kraft liner	15%	7%*
	Wrapping paper, of sulphite pulp and semi-chemical fluting paper	15%	12%
	Other	15%	10%
	(4) Paperboard, weighing more than 300 g/m^2:		
	White paperboards, kraft liner paper and kraft paperboards	10%	5%**
	Other	10%	8%

4c(9-2

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
43.01 (con.)	** Tariff reductions will start in 1984 with the rates being reduced to 8% in 1990 and to 7% in 1992.		
	*** Tariff reductions will start in 1984 with the rates being reduced to 5% in 1990.	(3)	

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
48.01 (con.)	(5) Other:		
	A. In rolls, weighing more than 130 g/m^2	20%	7.5%
	B. Other	15%	6.5%
48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	7.5%	4.2%
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	7.5%	4.2%
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:		
	1. Corrugated paper and paperboard	7.5%	4.2%
	2. Other	7.5%	4.2%
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets:		
	1. Ruled, lined or squared:		
	(1) Paper; paperboard, weighing not more than 300 g/m^2	7.5%	4.2%
	(2) Other	5%	3.2%
	2. Other:		
	(1) Art paper	15%	7.2%
	(2) Tracing paper	7.5%	4.2%
	(3) Paraffined paper and waxed paper	5%	3.1%
	(4) Oiled paper	5%	3.1%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
48.07 (con.)	(5) Lithographic paper	7.5%	4.9%
	(6) Carbon paper	7.5%	4.2%
	(7) Tarred paper	5%	3.1%
	(8) Adhesive products coated with an adhesive:		
	Coated with an adhesive with a basis of natural or synthetic rubber	7.5%	4.9%
	Other	10%	4.9%
	(9) Other:		
	Paper and paperboard, bituminised or asphalted and baryta paper	10%	5.8%
	Other	10%	5.1%
48.08	Filter blocks, slabs and plates, of paper pulp	2.5%	2%
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	10%	5.8%
48.11	Wallpaper and lincrusta; window transparencies of paper:		
	1. Wallpaper and lincrusta	5%	3.1%
	2. Window transparencies of paper	7.5%	4.9%
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	7.5%	4.2%
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:		
	1. Carbon paper	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
48.13 (con.)	2. Transfer paper	7.5%	4.2%
	3. Other	7.5%	4.2%
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	7.5%	4.2%
48.15	Other paper and paperboard, cut to size or shape:		
	1. Printing, writing or drawing paper, weighing more than 30 g/m^2 but not more than 300 g/m^2	5%	2.7%
	2. Filter paper and test paper, for laboratory or industrial uses	5%	3.2%
	3. Paperboard, weighing more than 300 g/m^2	5%	3.2%
	4. Other:		
	Toilet paper	7.5%	4%
	Other	7.5%	2.7%
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:		
	1. Box files, letter trays, storage boxes and similar articles, of a kind commonly used in offices, shops and the like	6.5%	3.8%
	2. Paper bags	15%	5.7%
	3. Other	13%	5.4%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:		
	1. Albums	10%	4.8%
	2. Other	7.5%	4.2%
48.19	Paper or paperboard labels, whether or not printed or gummed	7.5%	4.2%
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	7.5%	4.2%
ex 48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:		
	2. Other:		
	Cards and tapes for punched-card machines	7.5%	4.2%
	Tampons and baby napkings	7.5%	2%
	Articles of cellulose wadding	10%	3.6%
	Other	7.5%	3.6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 49		
49.08	Transfers (Decalcomanias)	7.5%	4.2%
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	7.5%	4.2%
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	7.5%	4.2%
ex 49.11	Other printed matter, including printed pictures and photographs:		
	1. Photographs	7.5%	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 50		
ex 50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk:		
	2. Other	15%	10.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 51		
ex 51.01	Yarn of man-made fibres (continuous), not put up for retail sale:		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres:		
	(2) Other:		
	Containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres	12.5%	10%
	Other	25%	10%
	2. Other:		
	(2) Other	7.5%	6%
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:		
	1. Of synthetic fibre materials:		
	Monofil and imitation catgut	12.5%	10%
	Strip	15%	7.2%
	2. Of acetate fibre materials	12.5%	6.6%
	3. Other	7.5%	4.9%
51.03	Yarn of man-made fibres (continuous), put up for retail sale:		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres	12.5%	8.7%
	2. Other	7.5%	5.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres (including strip, made of raw materials of these fibres), or having either the warp or the weft of such fibres:		
	(2) Other:		
	Fabrics consisting wholly of nylon fibres, polyacrylonitrile fibres, plyester fibres, polypropylene fibres, polyvinylidene chloride fibres or vinylon fibres (hereinafter in this heading and heading No. 56.07 referred to as "the Nylon Fibres, etc.") or of all the foregoing fibres mixed with acetate fibres:		
	Tyre cord fabric	12.5%	8.7%
	Other:		
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze and the like	12.5%	8%
	Other	10%	8%
	Fabrics consisting wholly of synthetic fibres (excluding "the Nylon Fibres, etc.") or such fibres mixed with acetate fibres, excluding those containing more than 50% by weight of acetate fibres or having either the warp or the weft of acetate fibres:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 51.04 (con.)	Fabrics not exceeding 127 mm in width and figured fabrics, gauze, tyre cord fabric and the like	25%	16%
	Other	20%	16%
	Other fabrics:		
	Containing more than 50% by weight of "the Nylon Fibres, etc." or acetate fibres, or having either the warp or the weft of such fibres	12.5%	10%
	Other	25%	20%
	2. Other:		
	(2) Other	7.5%	6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 52		
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	10%	7%
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like	10%	7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 53		
ex 53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:		
	1. Roving	5%	3.5%
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	5%	4%
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale	5%	4%
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	5%	3.7%
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	5%	3.7%
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	7.5%	6%
ex 53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair:		
	2. Other:		
	(1) Weighing more than 200 g/m^2	15% or 250 yen/m^2, whichever is the greater	12% or 200 yen/m^2, whichever is the greater
	(2) Other	10%	8%
53.12	Woven fabrics of horsehair or of other coarse animal hair	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 54		
ex 54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):		
	1. Flax, scoured	7.5%	4.9%
ex 54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):		
	1. Ramie, scoured	7.5%	4.9%
54.03	Flax or ramie yarn, not put up for retail sale	15%	12%
54.04	Flax or ramie yarn, put up for retail sale	12.5%	8.7%
54.05	Woven fabrics of flax or of ramie:		
	1. Plain:		
	(1) Weighing not more than 135 g/m^2 and having more than 110 warp and weft yarns in 2.54 cm square	30%	20%
	(2) Other	25%	20%
	2. Other	30%	20%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 55		
55.05	Cotton yarn, not put up for retail sale:		
	1. Containing more than 10% by weight of synthetic fibres or acetate fibres	10.5%	8.4%
	2. Other:		
	(1) Sewing threads, embroidery threads and lace threads	5.5%	4.4%
	(2) Other	3.5% or 25 yen/kg, whichever is the greater	2.8% or 20 yen/kg, whichever is the greater
55.06	Cotton yarn, put up for retail sale	5.5%	4.4%
55.07	Cotton gauze:		
	1. Having either the warp or the weft of synthetic fibres or acetate fibres	14%	11.2%
	2. Containing more than 10% by weight of synthetic fibres or acetate fibres (other than those specified in 1 above)	10.5%	8.4%
	3. Other	7%	5.6%
55.08	Terry towelling and similar terry fabrics, of cotton:		
	1. Having either the warp or the weft of synthetic fibres or acetate fibres	14%	9.8%
	2. Containing more than 10% by weight of synthetic fibres or acetate fibres (other than those specified in 1 above)	10.5%	7.3%
	3. Other	7%	5.6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
55.09	Other woven fabrics of cotton:		
	1. Having either the warp or the weft of flax or ramie	17.5%	14%
	2. Having either the warp or the weft of synthetic fibres or acetate fibres	14%	11.2%
	3. Containing more than 10% by weight of synthetic fibres or acetate fibres (other than those specified in 2 above)	10.5%	8.4%
	4. Other	7% or 5.5%+ 1.90 yen/m^2, whichever is the greater	5.6% or 4.4%+1.52 yen/m^2, whichever is the greater

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 56		
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres:		
	Containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres	12.5%	10%
	Other	25%	10%
	2. Other	7.5%	6%
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous):		
	1. Of synthetic fibres	12.5%	10%
	2. Of acetate fibres	12.5%	8.7%
	3. Other	7.5%	5.2%
ex 56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:		
	Of synthetic fibres	6.25%	4.3%
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres	12.5%	10%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
56.04 (con.)	2. Other	7.5%	5.2%
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres:		
	Containing more than 50% by weight of nylon fibres, polyacrylonitrile fibres, polyester fibres, polypropylene fibres, polyvinylidene chloride fibres, vinylon fibres or acetate fibres	12.5%	10%
	Other	25%	17.5%
	2. Other	7.5%	6%
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale:		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres	12.5%	10%
	2. Other	7.5%	4.9%
ex 56.07	Woven fabrics of man-made fibres (discontinuous or waste):		
	1. Containing more than 50% by weight of synthetic fibres or acetate fibres, or having either the warp or the weft of such fibres:		
	(2) Other:		
	Fabrics, consisting of "the Nylon Fibres, etc." or of all the foregoing fibres mixed with acetate fibres:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
56.07 (con.)	Fabrics not exceeding 127 mm in width and figured fabrics, gauze, tyre cord fabric and the like	12.5%	8%
	Other	10%	8%
	Fabrics consisting wholly of synthetic fibres (excluding "the Nylon Fibres, etc.") or such fibres mixed with acetate fibres, excluding those containing more than 50% by weight of acetate fibres or having either the warp or the weft of acetate fibres:		
	Fabrics not exceeding 127 mm in width and figured fabrics, gauze, tyre cord fabric and the like	25%	16%
	Other	20%	16%
	Other fabrics:		
	Containing more than 50% by weight of "the Nylon Fibres, etc." or acetate fibres, or having either the warp or the weft of such fibres	12.5%	10%
	Other	25%	20%
	2. Other:		
	(2) Other	7.5%	6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 57		
57.02	Manila hemp (abaca) ("Musa textillis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	Free	Free
57.07	Yarn of other vegetable textile fibres; paper yarn:		
	1. Yarn of true hemp	3.75%	3%
	2. Yarn of vegetable textile fibres (other than those specified in 1 above)	3.75%	3%
	3. Paper yarn	5%	3.7%
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	1. Woven fabrics of true hemp	7.5%	5.2%
	2. Woven fabrics of vegetable textile fibres (other than those specified in 1 above)	5%	3.7%
	3. Woven fabrics of paper yarn	7.5%	5.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 58		
58.01	Carpets, carpeting and rugs, knotted (made up or not)	15%	12%
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):		
	1. Of coir	15%	10.5%
	2. Other:		
	Of cotton	21%	16.8%
	Other	15%	12%
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand:		
	Of cotton	21%	14.7%
	Other	15%	10.5%
ex 58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):		
	1. With pile yarn of wool or fine animal hair:		
	(1) Astrakhan fabrics or seal fabrics	17.5%	8%
	(2) Other	10%	6%
	2. With pile yarn of cotton	7%	5.6%
	3. With pile yarn of man-made fibres:		
	(1) With pile yarn of synthetic fibres or acetate fibres	12.5%	10%
	(2) Other	7.5%	6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
58.04 (con.)	5. Other	10%	8%
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:		
	Of cotton	14%	11.2%
	Other	10%	8%
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	10%	8%
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:		
	Of cotton	17.5%	14%
	Other	12.5%	10%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:		
	1. Of cotton	10.5%	7.4%
	2. Of man-made fibres:		
	(1) Of synthetic fibres or acetate fibres	12.5%	10%
	(2) Other	10%	7%
	3. Other	10%	8%
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
58.09 (con.)	made lace, in the piece, in strips or in motifs:		
	Hand or mechanically made lace, in the piece, in strips or in motifs:		
	Of cotton	24.5%	19.6%
	Other	17.5%	14%
	Tulle and other net fabrics:		
	Of cotton	24.5%	17.2%
	Other	15%	12%
58.10	Embroidery, in the piece, in strips or in motifs	28%	22.4%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 59		
ex 59.01	Wadding and articles of wadding; textile flock and dust and mill neps:		
	2. Other	5%	3.7%
59.02	Felt and articles of felt, whether or not impregnated or coated:		
	1. Felt	10.5%	8.4%
	2. Articles of felt	14%	11.2%
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:		
	1. Bonded fibre fabrics and similar bonded yarn fabrics:		
	Of cotton	14%	9.8%
	Of aromatic polyamide fibres, used for electrical insulating materials	10%	7%
	Other	10%	8%
	2. Articles of bonded fibre fabrics or of similar bonded yarn fabrics:		
	Of cotton	14%	7%
	Of man-made fibres	10%	8%
	Other	10%	5.8%
ex 59.04	Twine, cordage, ropes and cables, plaited or not:		
	1. Of cotton	7%	4.9%
	3. Of flax, ramie, hemp or sisal fibre	7.5%	6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 59.04 (con.)	4. Of synthetic fibres	10%	8%
	5. Other	5%	3.7%
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:		
	1. Of cotton	7%	4.9%
	2. Of flax, ramie, hemp, textile fibres of heading No. 57.03, manila hemp or sisal fibre	7.5%	6%
	3. Of synthetic fibres	10%	8%
	4. Other	5%	3.7%
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:		
	1. Of flax, ramie, hemp, textile fibres of heading No. 57.03, manila hemp or sisal fibre	10%	8%
	2. Of synthetic fibres or acetate fibres	10%	8%
	3. Other	7%	4.9%
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:		
	1. Tracing cloth and prepared painting canvas	10.5%	6%
	2. Other	7%	4.7%
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	7.5%	5.3%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	10%	5.8%
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	7.5%	5.2%
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:		
	1. Textile fabrics, impregnated or coated:		
	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	7.5%	4.9%
	Other	7.5%	5.2%
	2. Other	10%	7%
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:		
	Of cotton	10.5%	8.4%
	Other	7.5%	6%
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:		
	Of cotton	10.5%	7.3%
	Other	7.5%	5.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:		
	1. Of flax or ramie	10%	5.8%
	2. Of synthetic fibres	10%	5.8%
	3. Other:		
	Of cotton	10.5%	6%
	Other	7.5%	4.9%
59.16	Transmission, conveyer or elevator belts or belting, of textile material, whether or not strengthened with metal or other materials:		
	Of cotton	10.5%	7.3%
	Other	7.5%	5.2%
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:		
	1. Bolting cloth	7.5%	5.2%
	2. Endless felts for paper-making	7.5%	6%
	3. Other:		
	Of cotton	10.5%	7.3%
	Other	7.5%	5.2%

393653

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 60		
ex 60.01	Knitted or crocheted fabric, not elastic nor rubberised:		
	1. Plain or rib (other than those specified in 2 below):		
	(1) Of wool or fine animal hair	10%	8%
	(2) Of cotton	10.5%	8.4%
	ex (3) Of man-made fibres:		
	B. Other	7.5%	6%
	(4) Other	10%	8%
	2. Figured:		
	Of cotton	24.5%	19.6%
	Other:		
	Rachel lace	17.5%	12%
	Other	15%	12%
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:		
	Of cotton	14%	11.2%
	Other	10%	8%
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:		
	1. Of synthetic fibres:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
60.03 (con.)	(1) Women's and girls' stockings	15%	12%
	(2) Other	12.5%	10%
	2. Other:		
	Of cotton	14%	11.2%
	Other	10%	8%
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:		
	1. Containing embroidery or lace, or figured	21%	11.2%
	2. Other	14%	11.2%
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:		
	1. Containing embroidery or lace, or figured	21%	16.8%
	2. Other:		
	(1) Outer garments	17.5%	14%
	(2) Shawls, scarves, mufflers and the like	17.5%	14%
	(3) Other	17.5%	14%
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):		
	1. Knitted or crocheted fabric:		
	Of cotton	14%	9.8%
	Other	10%	7%
	2. Other:		
	Of cotton	14%	9.8%
	Other	10%	7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 61		
61.01	Men's and boys' outer garments:		
	1. Containing furskin	28%	20%
	2. Other	17.5%	14%
61.02	Women's, girls' and infants' outer garments:		
	1. Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	28%	20%
	2. Other:		
	(1) Containing embroidery or consisting wholly or partly of lace	21%	14%
	(2) Other	17.5%	14%
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	14%	11.2%
61.04	Women's, girls' and infants' under garments:		
	1. Containing embroidery or consisting wholly or partly of lace	21%	11.2%
	2. Other	14%	11.2%
61.05	Handkerchiefs:		
	1. Of flax or ramie	30%	20%
	2. Other:		
	(1) Containing embroidery or consisting wholly or partly of lace:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
61.05 (con.)	Of cotton	21%	14.7%
	Other	21%	14.7%
	(2) Other:		
	A. Of cotton	10.5%	8.4%
	B. Other	10%	8%
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like:		
	1. Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	20%	8.2%
	2. Other:		
	(1) Containing embroidery or consisting wholly or partly of lace:		
	Of cotton or of man-made fibres	21%	14%
	Other	15%	10%
	ex (2) Other:		
	Of cotton or of man-made fibres	17.5%	14%
	Of wool or of fine animal hair	12.5%	10%
	Other than those of silk	12.5%	6.6%
ex 61.07	Ties, bow ties and cravats:		
	Other than those of silk	21%	16.8%
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:		

4665 -2/

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
61.09 (con.)	1. Containing embroidery or consisting wholly or partly of lace	21%	14.7%
	2. Other	14%	9.8%
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:		
	1. Gloves, mittens and mitts	14%	9.8%
	2. Stockings, socks and sockettes	14%	9.8%
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):		
	1. Containing furskin or combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls:		
	Combined or trimmed with gold (value of the part of gold being less than 80% of the total value), silver or platinum group metals	25%	17.5%
	Other	20%	10%
	2. Other:		
	(1) Containing embroidery or consisting wholly or partly of lace	21%	14.7%
	(2) Other:		
	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	14%	9.8%
	Other	14%	11.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 62		
62.01	Travelling rugs and blankets:		
	Of cotton	14%	11.2%
	Other	10%	8%
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:		
	1. Containing embroidery or consisting wholly or partly of lace:		
	Of flax or ramie	21%	12%
	Of cotton	21%	11.2%
	Other	21%	14.7%
	2. Other:		
	(1) Of flax or ramie	15%	12%
	(2) Other:		
	Of cotton	14%	11.2%
	Other	10%	8%
ex 62.03	Sacks and bags, of a kind used for the packing of goods:		
	2. Of synthetic fibres	10%	8%
	3. Other:		
	Of cotton	10.5%	6%
	Of sisal hemp	10%	5.8%
	Other	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods:		
	1. Of flax, ramie or textile fibres of heading No. 57.03	10%	5.8%
	2. Other:		
	Of cotton	10.5%	8.4%
	Other	7.5%	6%
62.05	Other made up textile articles (including dress patterns):		
	Of cotton	14%	9.8%
	Other	10%	7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 63		
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	12.5%	8.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 64		
ex 64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:		
	ex 2. Other:		
	ex (1) With outer soles of leather:		
	Canvas shoes	27%	21.6%
64.03	Footwear with outer soles of wood or cork	10%	4.8%
64.04	Footwear with outer soles of other materials	10%	4.3%
ex 64.05	Parts of footwear (including uppers, insoles and screw-on heels) of any material except metal:		
	2. Other	7.5%	4.2%
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof:		
	1. Of leather or containing furskin	10%	5.8%
	2. Other	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 65		
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	12.5%	8.7%
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims	20%	8.2%
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:		
	1. Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones or pearls	20%	14%
	2. Other	12.5%	8.7%
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:		
	1. Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones of pearls	20%	8.2%
	2. Other	12.5%	6.6%
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	12.5%	8.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
65.06	Other headgear, whether or not lined or trimmed:		
	1. With the exterior side of furskin	20%	8.2%
	2. Of leather or containing furskin, excluding those specified in 1 above	15%	7.2%
	3. Other	12.5%	6.6%
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	10%	5.8%

3936 64

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 66		
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	10%	8%
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like:		
	1. Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	20%	8.2%
	2. Other	10%	5.8%
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:		
	1. Combined or trimmed with precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	20%	8.2%
	2. Other	10%	8%

3536 65

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 67		
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes):		
	Feather duster	20%	8.2%
	Other	10%	5.8%
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:		
	Of artificial plastic materials	25%	10%
	Other	10%	5.8%
ex 67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like:		
	2. Wool or other animal hair	5%	3.2%
	3. Other	10%	4.8%
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	10%	4.8%

3536 66

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 68		
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	2.5%	1.9%
68.03	Worked slate and articles of slate, including articles of agglomerated slate	5%	3.2%
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:		
	1. Cutting wheel, of agglomerated diamond	10%	4.3%
	2. Grinding wheel, of agglomerated diamond	7.5%	4.2%
	3. Other:		
	(1) Of artificial abrasives:		
	Hand polishing stones, whetstones, oilstones, hones and the like	7.5%	4.5%
	Other	7.5%	4.2%

3936 6

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
68.04 (con.)	(2) Other:		
	Hand, plishing stones, whetstones, oilstones, hones and the like	5%	3.2%
	Other	5%	2.7%
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:		
	1. Abrasive paper	15%	6.5%
	2. Other	15%	6.5%
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	7.5%	4.2%
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	7.5%	4.2%
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	7.5%	4.2%
68.10	Articles of plastering material	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	7.5%	4.9%
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like	7.5%	4.9%
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures	7.5%	4.9%
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:		
	Parts of motor vehicles	15%	5.7%
	Other	7.5%	4.2%
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	2.5%	1.9%
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	7.5%	6.0%

3936 69

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 69		
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	5%	3.2%
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01:		
	Fireclay refractory bricks and silica refractory bricks	5%	3.2%
	Other	5%	2.7%
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	15%	6.5%
69.04	Building bricks (including flooring blocks, support or filler tiles and the like)	5%	3.2%
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	5%	3.7%
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	5%	3.2%
69.07	Unglazed setts, flags and paving, hearth and wall tiles	5%	3.2%
69.08	Glazed setts, flags and paving, hearth and wall tiles:		
	Mosaic tiles	5%	3.7%
	Other	5%	4%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:		
	1. Laboratory, chemical or industrial wares	7.5%	4.2%
	2. Other	7.5%	4.2%
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	7.5%	4.2%
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	7.5%	4.2%
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	7.5%	4.2%
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	7.5%	4.2%
69.14	Other articles	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 70		
ex 70.01	Waste glass (cullet); glass in the mass (excluding optical glass):		
	1. Glass in the mass:		
	Of "enamel" glass	5%	3.7%
	Other	5%	3.2%
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):		
	1. Of fused quartz or fused silica	10%	4%
	2. Other	5%	3.2%
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:		
	1. Figured:		
	(1) Not more than 2.5mm in thickness	7.5%	4.2%
	(2) Other:		
	Wired glass	10%	5.8%
	Other	10%	4.8%
	2. Other	7.5%	4.2%
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles:		
	1. Flat, uncoloured:		
	(1) Not more than 2.5mm in thickness	5%	3.2%
	(2) More than 2.5mm, but not more than 4mm in thickness	7.5%	4.2%
	(3) More than 4mm in thickness	10%	4.8%
	2. Other	7.5%	4.2%
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked:		
	Wired	18%	7.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
70.06 (con.)	Other:		
	Uncoloured, not more than 4mm in thickness	18%	5.8%
	Other	18%	7.9%
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or other wise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	12.5%	4.8%
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	12.5%	6.6%
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	10%	4.8%
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	7.5%	4.9%
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:		
	1. Of fused quartz or fused silica	10%	5.8%
	2. Other	7.5%	4.9%
70.12	Glass inners for vacuum flasks or for other vacuum vessels	7.5%	4.2%
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
70.13 (con.)	Tumblers, stemware and other drinking glass, excluding those combined with precious metals or metals plated with precious metals	10%	5.8%
	Other:		
	Of glass-ceramics	15%	6%
	Other	15%	7.2%
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:		
	Illuminating glassware for electric lamps, excluding those for filament lamps	8%	5.1%
	Other	10%	5.8%
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like:		
	Glass for spectacles	7.5%	3.6%
	Other	10%	4.8%
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:		
	1. Of fused quartz or fused silica:		
	Laboratory glassware	7.5%	4.9%
	Other	10%	5.8%
	2. Other:		
	Laboratory glassware	7.5%	3.6%
	Other	7.5%	4.2%
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:		
	1. In the form of sheet or plates	10%	4.8%
	2. Other	7.5%	3.6%
ex 70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 70.19 (con.)	1. The following (excluding those combined with precious metals or metals plated with precious metals): glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass	7.5%	4.2%
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:		
	1. Fabrics of glass fibre:		
	Not more than 30.48cm in width	12.5%	5.8%
	Other	10%	5.1%
	2. Other	12.5%	5.8%
70.21	Other articles of glass:		
	Of fused quartz or fused silica	20%	4.2%
	Other	7.5%	4.2%

3936 76

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 71		
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	5%	3.7%
ex 71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):		
	ex 1. Not polished, perforated nor similarly worked:		
	Other than industrial diamonds and rock crystals	5%	Free
	2. Other:		
	(1) Formed to be used for mechanical or industrial purposes:		
	A. Of diamond (perforated for wire drawing)	7.5%	Free
	B. Other:		
	Diamond	2.5%	Free
	Other	2.5%	1.6%
	(2) Other:		
	Diamond	5%	2.5%
	Other	5%	3.2%
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
71.03 (con.)	1. Formed to be used for mechanical or industrial purposes	2.5%	1.9%
	2. Other:		
	Synthetic diamond	20%	8.2%
	Other	20%	7.5%
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:		
	1. Lumps, billets, grains, powders, bars, rods, angles, shapes, sections, plates, sheets and strip:		
	Unalloyed:		
	Powder	3%	2%
	Other	3%	2.5%
	Alloyed	10%	5.8%
	2. Other	10%	5.8%
71.06	Rolled silver, unworked or semi-manufactured	10%	5.8%
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:		
	1. Lumps, billets, grains, powders, bars, rods, angles, shapes, sections, plates, sheets and strip:		
	Unalloyed	Free	Free
	Alloyed	10%	5.8%
	2. Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	10%	4.8%
ex 71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:		
	ex 1. Lumps, billets, grains, powders, bars, rods, angles, shapes, sections, plates, sheets and strip:		
	ex Lumps, billets and grains:		
	Of alloys containing metals other than platinum and other metals of the platinum group	5%	3.7%
	ex Powder, bars, rods, angles, shapes, sections, plates, sheets and strip:		
	Of alloys containing metals other than platinum and other metals of the platinum group:		
	Of palladium alloys or rhodium alloys	5%	3.7%
	Other	5%	Free
	2. Other:		
	Of platinum and other metals of the platinum group, excluding alloys containing metals other than platinum and other metals of the platinum group:		
	Wire	7.5%	4%
	Other	5%	3.7%
	Of alloys containing metals other than platinum and other metals of the platinum group	5%	3.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	10%	5.8%
ex 71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, leaels, and other waste and scrap, of precious metal:		
	1. Of silver	3%	2.5%
	ex 2. Other:		
	Of gold	Free	Free
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal:		
	Made of, or combined with, silver or platinum group metals	17.5%	7.8%
	Other:		
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value (excluding chains for watches, spectacles or pince-nez and other ornamental chains worn on person)	25%	8.2%
	Other	20%	8.2%
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12:		
	Knives, razors, scissors and other cutlery, spoons, brooms and brushers, of precious metal	20%	8.2%
	Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
71.13 (con.)	Of gold, value of the part of gold being not less than 80% of the total value	20%	8.2%
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value	25%	8.2%
	Made of, or combined with, silver or platinum group metals	25%	8.2%
	Other	20%	8.2%
71.14	Other articles of precious metal or rolled precious metal:		
	1. For laboratory or industrial purposes	5%	3.7%
	2. Other:		
	Made of, or combined with gold, value of the part of gold being not less than 80% of the total value	20%	8.2%
	Made of, or combined with gold, value of the part of gold being less than 80% of the total value	25%	10%
	Made of, or combined with, silver or platinum group metals	25%	8.2%
	Other	20%	8.2%
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):		
	1. For laboratory or industrial purposes	5%	3.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
71.15 (con.)	2. Other:		
	Articles of jewellery and parts thereof	17.5%	7.8%
	Other	20%	8.2%
ex 71.16	Imitation jewellery:		
	1. Plated with precious metals	20%	7%
	ex 2. Other:		
	Of base metal:		
	Watch bracelets	12.5%	6.6%
	Other	12.5%	5.8%

3936 82

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 72		
ex 72.01	Coin:		
	ex 3. Other:		
	(2) Other	The rate for the waste or scrap of its metal	The rate for the waste or scrap of its metal

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 73		
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:		
	1. Pig iron and cast iron	5%	3.7%
	2. Spiegeleisen	5%	3.7%
73.02	Ferro-alloys:		
	1. Ferro-silicon	5%	3.7%
	2. Ferro-manganese	12%	9.6%
	3. Ferro-chromium	10%	8%
	4. Ferro-nickel	12%	6.5%
	5. Other:		
	Ferro-tungsten	7.5%	4.9%
	Ferro-molybdenum	7.5%	4.9%
	Ferro-niobium	5%	3.7%
	Other	5%	3.7%
74.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	5%	3.7%
73.05	Iron or steel powders; sponge iron or steel:		
	1. Containing less than 90% weight of iron	5%	3.7%
	2. Other:		
	Sponge iron	6.25%	3.7%
	Other	5%	3.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:		
	1. Ingots	6.25%	4.3%
	2. Other	6.25%	4.3%
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:		
	1. Pieces roughly shaped by forging	6.25%	4.3%
	2. Other	6.25%	4.3%
73.08	Iron or steel coils for re-rolling	7.5%	4.9%
73.09	Universal plates of iron or steel	7.5%	4.9%
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:		
	1. Bars and rods:		
	(1) Clad or plated	7.5%	4.9%
	(2) Other:		
	A. Cold-formed or cold-finished	7.5%	4.9%
	B. Other	7.5%	4.9%
	2. Wire rod, in coils:		
	(1) Clad or plated	7.5%	4.9%
	(2) Other	7.5%	4.9%
	3. Hollow mining drill steel	7.5%	4.9%

4065 -3/

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:		
	1. Angles, shapes and sections	7.5%	4.9%
	2. Sheet piling	7.5%	4.9%
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:		
	1. Clad or plated:		
	(1) Clad	7.5%	4.9%
	(2) Tinned	7.5%	4.9%
	(3) Galvanised	7.5%	4.9%
	(4) Other	7.5%	4.9%
	2. Other:		
	(1) In coils	7.5%	4.9%
	(2) Other	7.5%	4.9%
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:		
	1. Clad or plated:		
	(1) Clad	7.5%	4.9%
	(2) Tinned	7.5%	4.9%
	(3) Galvanised	7.5%	4.9%
	(4) Other	7.5%	4.9%
	2. Other:		
	(1) Less than 3 mm in thickness	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.13 (con.)	(2) Not less than 3 mm but less than 6 mm in thickness	7.5%	4.9%
	(3) Not less than 6 mm in thickness	7.5%	4.9%
73.14	Iron or steel wire, whether or not coated, but not insulated:		
	1. Clad or plated	7.5%	4.9%
	2. Other	7.5%	4.9%
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:		
	1. Alloy steel:		
	(1) High speed steel, containing, by weight, not less than 3% of chromium and not less than 8% of tungsten and molybdenum, taken together	20%	8.2%
	(2) Bimetal in sheets, plates, hoop or strip, containing more than 10% by weight of nickel	18%	7.9%
	(3) Other:		
	Of alloy tool steel, containing not less than 0.5% by weight of tungsten or molybdenum	15%	7.2%
	Other	10%	5.8%
	2. High carbon steel (other than those specified in 1 above)	10%	5.8%

3936 87

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:		
	1. Rails	7.5%	4.9%
	2. Other	7.5%	4.9%
73.17	Tubes and pipes, of cast iron	7.5%	4.9%
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:		
	1. Of alloy steel, described in Note 1 (d) to this Chapter	12%	6.5%
	2. Other	7.5%	4.9%
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	7.5%	4.9%
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:		
	Of malleable cast iron or cast iron	10%	5.8%
	Other	7.5%	4.9%
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.21 (con.)	Parts of waterless piston type gas holders	5%	3.7%
	Other	7.5%	4.9%
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
	Waterless piston type gas holders	5%	3.7%
	Other	7.5%	4.9%
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	7.5%	4.9%
73.24	Containers, of iron or steel, for compressed or liquefied gas	7.5%	4.9%
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	7.5%	4.9%
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	7.5%	4.9%
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel	7.5%	4.9%
73.29	Chain and parts thereof, of iron or steel	7.5%	4.9%
73.30	Anchors and grapnels and parts thereof, of iron or steel	7.5%	4.[illegible]

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	7.5%	4.9%
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of iron or steel; washers (including spring washers) of iron or steel	7.5%	4.2%
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel	5%	3.7%
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel	5%	3.7%
73.35	Springs and leaves for springs, of iron or steel:		
	1. Chassis spring and leaves therefor, for motor vehicles	15%	7.2%
	2. Other	7.5%	4.9%
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	7.5%	4.9%
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:		
	1. Wool; pot scourers and scouring or polishing pads, gloves and the like	10%	5.8%
	2. Other	7.5%	4.9%
73.40	Other articles of iron or steel:		
	Endless conveyor belts, including unfinished conveyor belts with rivet holes at the extremities, in rolls	7.5%	4.9%
	Other	10%	5.8%

(3)

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 74		
ex 74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap:		
	2. Unwrought copper (other than those specified in 1 above):		
	(1) Containing not more than 99.8% by weight of copper and used for smelting or refining	8.5%	7.3%
	(2) Other:		
	Containing, by weight, not less than 25% of zinc and not less than 1% of lead	24 yen/kg	15 yen/kg
	Other:		
	Containing more than 95% by weight of copper:		
	Blister copper in bar	8.5%	7.3%
	Other	24 yen/kg	21 yen/kg
	Containing not more than 95% by weight of copper	24 yen/kg	21 yen/kg
	3. Waste and scrap:		
	Unalloyed	2.5%	Free
	Other:		
	Containing more than 10% by weight of nickel	22.5%	Free
	Other	2.5%	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
74.02	Master alloys:		
	1. Of beryllium copper	15%	6%
	2. Other	5%	3.2%
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:		
	1. Bars, rods, angles, shapes and sections:		
	(1) Unalloyed	15%	7.2%
	(2) Of brass or bronze	15%	7.2%
	(3) Other:		
	A. Bars and rods, of beryllium copper alloy	20%	8.2%
	B. Other:		
	Containing more than 10% by weight of nickel	12.5%	5.8%
	Other	15%	7.2%
	2. Wire:		
	(1) Unalloyed	15%	7.2%
	(2) Of brass or bronze	15%	7.2%
	(3) Other:		
	A. Of beryllium copper alloy	20%	8.2%
	B. Other:		
	Containing more than 10% by weight of nickel	12.5%	5.8%
	Other	15%	7.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
74.04	Wrought plates, sheets and strip, of copper:		
	1. Unalloyed	15%	6.5%
	2. Of brass or bronze	15%	6%
	3. Other:		
	(1) Of beryllium copper alloy	20%	6%
	(2) Other:		
	Containing more than 10% by weight of nickel	12.5%	5.8%
	Other	15%	7.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm:		
	1. Of beryllium copper alloy	20%	6%
	2. Other:		
	Unalloyed	15%	6%
	Alloyed	15%	6.5%
74.06	Copper powders and flakes	15%	7.2%
74.07	Tubes and pipes and blanks therefor, or copper; hollow bars of copper:		
	1. Unalloyed	15%	6.5%
	2. Of brass or bronze	20%	6.5%
	3. Other:		
	(1) Of beryllium copper alloy	20%	8.2%
	(2) Other:		
	Containing more than 10% by weight of nickel	15%	6.5%
	Other	20%	8.2%
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	10%	5.8%
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	15%	7.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper:		
	1. Expanded metal	10%	5.8%
	2. Other:		
	(1) For mechanical purposes, endless	7.5%	4.9%
	(2) Other	10%	5.8%
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of copper; washers (including spring washers) of copper:		
	1. Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins:		
	(1) Plated with precious metals	25%	10%
	(2) Other	10%	5.8%
	2. Other	10%	5.8%
74.16	Springs, of copper	10%	5.8%
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	10%	5.8%

3937 6

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper:		
	1. Plated with precious metals	25%	7.5%
	2. Other	10%	5.1%
74.19	Other articles of copper:		
	1. Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10%	5.8%
	2. Other:		
	(1) Plated with precious metals:		
	Chain and parts thereof	20%	8.2%
	Other	25%	10%
	(2) Other:		
	Endless strips for film and foil casting machines	7.5%	4.9%
	Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 75		
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:		
	1. Mattes, speiss and other intermediate products of nickel metallurgy:		
	(1) Crude nickel oxide, containing not more than 1.5% by weight of copper	15%	7.2%
	(2) Other	Free	Free
	2. Unwrought nickel:		
	(1) Unalloyed:		
	A. For the quantity (quota) stipulated by a Cabinet Order, on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions	150 yen/kg	81 yen/kg
	B. Other	150 yen/kg	81 yen/kg
	(2) Alloyed:		
	Containing, by weight, less than 50% of nickel and not less than 10% of cobalt, taken together	22.5%	Free
	Other	22.5%	9%
	3. Waste and scrap:		
	(1) Unalloyed	22.5%	6.8%
	(2) Alloyed	22.5%	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:		
	1. Bars, rods, angles, shapes and sections:		
	(1) Unalloyed	15%	7.2%
	(2) Alloyed	12.5%	5.8%
	2. Wire:		
	(1) Unalloyed	15%	7.2%
	(2) Alloyed	12.5%	5.8%
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:		
	1. Foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm; powders and flakes:		
	(1) Unalloyed:		
	A. Intended for use in the manufacture of getters for vaccum tubes or alkaline accumulators	100 yen/kg	Free
	B. Other	100 yen/kg	65 yen/kg
	(2) Alloyed	22.5%	6%
	2. Other:		
	(1) Unalloyed	15%	7.2%
	(2) Alloyed	12.5%	5.8%
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
75.04 (con.)	1. Unalloyed	15%	7.2%
	2. Alloyed	15%	6.5%
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	150 yen/kg	103 yen/kg
75.06	Other articles of nickel:		
	1. Plated with precious metals	25%	10%
	2. Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 76		
ex 76.01	Unwrought aluminium; aluminium waste and scrap:		
	2. Waste and scrap	2.5%	Free
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire:		
	1. Bars, rods, angles, shapes and sections	18%	11.5%
	2. Wire	16%	12.8%
76.03	Wrought plates, sheets and strip, of aluminium:		
	For use as roofs of the large type containers of which the standard is stipulated by a Cabinet Order, of a width not less than 2.3 m	18%	Free
	Other	18%	11.5%
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	16%	12.8%
76.05	Aluminium powders and flakes	10%	5.8%
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	16%	12.8%
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
76.08	Structures and parts of structure, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	10%	5.1%
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10%	5.8%
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	10%	5.8%
76.11	Containers, of aluminium, for compressed or liquefied gas	10%	5.8%
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	18%	7.9%
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	10%	5.1%
76.16	Other articles of aluminium		
	Gauze, cloth, grill, netting, reinforthing fabric and similar materials, of aluminium	10%	5.8%
	Expanded metal	10%	5.8%
	Other	10%	5.1%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 77		
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:		
	1. Unwrought magnesium	15%	6.5%
	2. Waste and scrap	5%	3.2%
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium:		
	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	15%	7.2%
	Other	17.5%	7.3%
77.04	Beryllium, unwrought or wrought, and articles of beryllium:		
	1. Unwrought beryllium and powders:		
	Unwrought beryllium	5%	3.2%
	Powders	5%	3.2%
	2. Waste and scrap	5%	3.2%
	3. Other	10%	5.3%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 78		
ex 78.01	Unwrought lead (including argentiferous lead); lead waste and scrap:		
	1. Unwrought lead:		
	(1) Unalloyed:		
	A. Containing more than 95% but not more than 99.8% by weight of lead and used for electrolytic refining	7.5%	6%
	(2) Alloyed:		
	A. Containing antimony	12% or 8 yen/kg, whichever is the greater	6.5% or 5.8 yen/kg, whichever is the greater
	B. Other	7% or 8 yen/kg, whichever is the greater	4.7% or 8 yen/kg, whichever is the greater
	2. Waste and scrap	5%	3.2%
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	10%	5.8%
78.03	Wrought plates, sheets, and strip, of lead:		
	1. Unalloyed	20%	8.2%
	2. Alloyed	20%	8.2%

3937/19

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m^2, lead powders and flakes:		
	1. Foil	12%	6.5%
	2. Powders and flakes	12%	6.5%
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead:		
	1. Tubes and pipes and blanks therefor; hollow bars	20%	8.2%
	2. Tube and pipe fittings	15%	7.2%
78.06	Other articles of lead	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 79		
ex 79.01	Unwrought zinc; zinc waste and scrap:		
	1. Unwrought zinc:		
	(1) Unalloyed:		
	B. Containing not less than 95% but not more than 97% by weight of zinc	2.5%	2.1%
	(2) Alloyed:		
	A. Containing more than 3% by weight of aluminium	10 yen/kg	7.8 yen/kg
	B. Other	10 yen/kg	7.2 yen/kg
	2. Waste and scrap	2.5%	1.9%
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire:		
	1. Bars, rods, angles, shapes and sections	7.5%	4.2%
	2. Wire	10%	4.8%
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:		
	1. Foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 *mm*; powders and flakes	10%	5.8%
	2. Other	15%	7.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc:		
	1. Tubes and pipes and blanks therefor; hollow bars	10%	4.8%
	2. Tube and pipe fittings	10%	4.8%
79.06	Other articles of zinc:		
	1. Gutters, roof capping, skylight frames, and other fabricated building components	7.5%	4.9%
	2. Other	10%	5.8%

3937 17

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 80		
ex 80.01	Unwrought tin; tin waste and scrap:		
	1. Unwrought tin:		
	(1) Unalloyed	Free	Free
	(2) Alloyed	5%	3.2%
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	5%	3.7%
80.03	Wrought plates, sheets and strip, of tin	5%	3.7%
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m2; tin powders and flakes	7.5%	4.9%
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	7.5%	4.9%
80.06	Other articles of tin	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 81		
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof:		
	1. Unwrought tungsten, powders and flakes	5%	3.7%
	2. Waste and scrap	5%	3.7%
	3. Other	10%	5.8%
81.02	Molybdenum, unwrought or wrought, and articles thereof:		
	1. Unwrought molybdenum, powders and flakes	5%	3.7%
	2. Waste and scrap	5%	3.7%
	3. Other	7.5%	4.9%
ex 81.03	Tantalum, unwrought or wrought, and articles thereof:		
	1. Unwrought tantalum, powders and flakes	10%	5.8%
	3. Other	15%	7.2%
ex 81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:		
	2. Base metals and cermets, unwrought, powders, flakes, waste and scrap, excluding those specified in 1 above:		
ex	(1) Of cobalt (including mattes, speiss and other intermediate products of cobalt metallurgy):		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
81.04 (con.)	Containing more than 10% by weight of nickel:		
	Unwrought, waste and scrap	22.5%	Free
	Powders and flakes	22.5%	6%
	(2) Of indium or germanium:		
	A. Unwrought indium or germanium, powders and flakes:		
	Of indium	5%	3.7%
	Of germanium	10%	4.8%
ex	(3) Other:		
	Unwrought antimony; powders and flakes, of antimony:		
	Not less than 223 yen/kg in value for customs duty	35 yen/kg	23 yen/kg
	Other	70 yen/kg	47 yen/kg
	Waste and scrap, of antimony	10%	5.3%
	Other:		
	Unwrought:		
	Containing more than 10% by weight of nickel	22.5%	9%
	Other	10%	5.1%
	Waste and scrap	10%	4.3%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
81.04 (con.)	Powders and flakes:		
	Containing more than 10% by weight of nickel	22.5%	6%
	Other	10%	5.8%
	3. Other:		
	Of cobalt:		
	Containing more than 10% by weight of nickel;		
	Bars, rods, angles, shapes, sections, wire, plates, sheets and strip	12.5%	5.8%
	Foil	22.5%	6%
	Tubes and pipes and blanks therefor; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges)	15%	6.5%
	Other	10%	5.8%
	Other	15%	6.5%
	Other	15%	6.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 82		
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	7.5%	3.6%
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):		
	1. Hacksaw blades, of a thickness not less than 0.68 mm:		
	For metal cutting, excluding those for machinery	9%	3.6%
	Other	10%	3.6%
	2. Blades for machine saws, other than hacksaw blades:		
	Circular saw blades	9%	3.6%
	Other	10%	3.6%
	3. Other	7.5%	4.2%
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe-cutters; spanners and wrenches (but not including tap wrenches); files and rasps	7.5%	3.6%
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated)	7.5%	3.6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits:		
	1. Drills, bits, reamers and screw taps:		
	Bits	9%	4.8%
	Other	10%	4.8%
	2. Milling cutters and gear cutters:		
	Milling cutters	9%	5.5%
	Gear cutters	7.5%	4.9%
	3. Other:		
	(1) Hard metal tools of which working parts are made of sintered metal carbides; diamond tools:		
	Diamond tools	10%	5.8%
	Other:		
	Cutting tools, used in or with machines	7.5%	4.2%
	Other	10%	4.8%
	(2) Other	7.5%	4.2%
82.06	Knives and cutting blades, for machines or for mechanical appliances	7.5%	4.2%
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	7.5%	4.2%
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefor:		
	1. Knives:		
	(1) Made of, or combined with, metals, plated with precious metals, or combined with elephants' tusks or Sekko	20%	9.2%
	(2) Other	9%	5.5%
	2. Knife blades	9%	4.6%
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips):		
	1. Safety razors, with or without blades therefor	10%	4.8%
	2. Safety razor blades, other than those in strips	1.5 yen/piece	1.2 yen/piece
	3. Other:		
	Blades and heads for electric shavers	10%	4.8%
	Razors and blades thereof	10%	4.8%
	Parts n.e.s.	10%	4.8%
82.12	Scissors (including tailors' shears), and blades therefor	7%	3.5%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):		
	1. Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	30%	8.3%
	2. Other:		
	Cutlery, excluding paper knives and similar articles	9%	5.3%
	Other	10%	5.3%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware:		
	1. Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	30%	8.3%
	2. Other	10%	5.3%
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14:		
	1. Made of, or combined with, metals plated with precious metals, or combined with elephants' tusks or Bekko	30%	8.3%
	2. Other	10%	5.3%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 83		
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incoporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:		
	1. Plated with precious metals	20%	6.2%
	2. Other	10%	5.1%
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like:		
	1. Plated with precious metals	20%	7.5%
	2. Other:		
	Parts of motor vehicles (excluding vehicles of heading No. 87.09 or 87.11) and of trailers for motor vehicles falling within heading No. 87.01 or 87.02	15%	3%
	Other	10%	5.1%
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	10%	4.8%
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No.94.03	10%	4.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	10%	4.8%
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal:		
	1. Plated with precious metals	25%	10%
	2. Other	10%	5.8%
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No.85.22)	10%	4.8%
83.08	Flexible tubing and piping, of base metal:		
	1. Of iron or steel	7.5%	3.6%
	2. Other	10%	4.3%
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal:		
	1. Plated with precious metals:		
	Beads and spangles	25%	10%
	Other	20%	8.2%

3937-27

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
83.09 (con.)	2. Other	10%	5.8%
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	10%	4.8%
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:		
	Crown corks	7.5%	4.9%
	Other	10%	4.8%
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	10%	4.8%
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:		
	Welding rods, of alloy steel, with flux	7.5%	4.9%
	Other	10%	5.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 84		
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:		
	1. Boilers:		
	With a generating capacity of not less than 1,300 metric tons per an hour	15%	5.7%
	Other	7.5%	4.2%
	2. Parts	15%	5.7%
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units:		
	Condensers for vapour engines and power units	15%	7.2%
	Other	15%	5.7%
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	7.5%	4.2%
84.05	Steam or other vapour power units, whether or not incorporating boilers:		
	1. Steam turbines and parts thereof:		
	(1) Steam turbines:		
	With a rating of less than 25,000 kw	7.5%	4.2%
	With a rating (total rating in case of cross-compound type) of not less than		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.05 (con.)	25,000 kw but less than 400,000 kw	7.5%	4.9%
	Other	15%	7.2%
	(2) Parts	15%	5.7%
	2. Other	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.06	Internal combustion piston engines:		
	1. Engines:		
	(1) For motor vehicles:		
	Intended for use in tractors falling within heading No. 87.01:		
	Gasoline engines	30%	3%
	Other	15%	3%
	Other:		
	For auto-bicycles and three wheeled motor vehicles	15%	3%
	Gasoline engine, n.e.s.:		
	For motor vehicles excluding vehicles of heading No. 87.09 or 87.11	30%	6%
	Other	15%	6%
	Other:		
	For motor vehicles (excluding vehicles of heading No. 87.09 or 87.11)	30%	3%
	Other	15%	3%
	(2) For aircraft	15%	5%
	(3) Outboard motors	12.5%	5%
	(4) Other	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.06 (con.)	2. Parts:		
	For aircraft	15%	5%
	For motor vehicles	15%	3%
	Other	7.5%	3%
84.07	Hydraulic engines and motors (including water wheels and water turbines):		
	1. Water turbines and parts thereof:		
	(1) Water turbines	7.5%	4.9%
	(2) Parts	7.5%	4.2%
	2. Other	15%	5.7%
84.08	Other engines and motors:		
	1. Engines and motors:		
	(1) For aircraft	15%	5%
	(2) Other	20%	4.3%
	2. Parts:		
	(1) For aircraft	15%	5%
	(2) Other	10%	4.3%
84.09	Mechanically propelled road rollers	7.5%	4.2%
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:		
	1. Pumps for liquids and parts thereof:		
	(1) Fuel delivery pumps equipped with a measuring device and a self-contained electric motor, of the kind used in filling stations	15%	5.3%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.10 (con.)	(2) Other pumps for liquids (other than those specified in (1) above):		
	Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device:		
	Reciprocating pumps, gear pumps, vane pumps and screw pumps	15%	4.2%
	Other	7.5%	4.2%
	Other:		
	Reciprocating pumps	15%	3.6%
	Turbine pumps and volute pumps	7.5%	3.6%
	Axial flow pumps	7.5%	4.2%
	Other rotary pumps:		
	Oil hydraulic pumps	15%	3.6%
	Other:		
	Gear pumps, vane pumps and screw pumps	15%	5.7%
	Other	7.5%	3.6%
	Other	7.5%	3.6%
	(3) Parts	15%	3.6%
	2. Liquid elevators and parts thereof	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:		
	1. Pumps:		
	(1) Vacuum pumps	15%	3.6%
	(2) Other	15%	3.6%
	2. Air or gas compressors:		
	Of a weight not more than 1,000kg, excluding free-piston generators for gas turbines:		
	Reciprocating type	15%	5.7%
	Other	15%	3.6%
	3. Fans, blowers and the like:		
	Exhaust gas turbo-chargers for diesel engines	7.5%	4.2%
	Other	15%	3.6%
	4. Parts of the machines specified in 1, 2 or 3 above:		
	Of free-piston generators for gas turbines	7.5%	4.2%
	Other	7.5%	3.6%
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:		
	1. For motor vehicles:		
	Air conditioning machines	15%	3%
	Parts	15%	4%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.12 (con.)	2. Other:		
	Air conditioning machines, of compressor type, other than those of window type	15%	3%
	Other	15%	4%
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances:		
	1. Burners and parts thereof	7.5%	4.2%
	2. Other	7.5%	4.2%
84.14	Industrial and laboratory furnaces and ovens, non-electric	7.5%	4.2%
84.15	Refrigerators and refrigerating equipment (electrical and other):		
	1. Refrigerating cabinets, self-contained refrigerating units:		
	Electric refrigerators, with a capacity of 0.1416 m^3 and over; gas refrigerators and kerosene refrigerators	7.5%	2.7%
	Other	10%	2.7%
	2. Other refrigerators and refrigerating equipment:		
	Ice cream freezers	7.5%	3.6%
	Other	15%	3.6%
	3. Parts of the machines specified in 1 or 2 above	7.5%	3.6%

393734

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	7.5%	4.2%
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, 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, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical	7.5%	6%
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:		
	1. Centrifuges and parts thereof	7.5%	4.2%
	2. Other	7.5%	4.2%
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:		
	1. Automatic wrapping machines and parts thereof	7.5%	4.9%
	2. Other	7.5%	4.9%
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	7.5%	4.2%
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:		
	1. Cranes and conveyors, and parts thereof	7.5%	4.9%
	2. Other	7.5%	4.9%
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):		
	1. Coal-cutters and parts thereof:		
	Schnell-hobel type coal-cutters and parts thereof	5%	3.2%
	Other	7.5%	4.2%
	2. Excavators and dredging machines, and parts thereof:		
	Parts of excavators	7.5%	3.6%
	Other	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.23 (con.)	3. Other:		
	Pile-drivers and snow-ploughs	7.5%	4.2%
	Other machinery:		
	Self-propelled:		
	Bulldozers, angledozers, graders and scrapers	7.5%	4.2%
	Other	7.5%	3.6%
	Other	7.5%	4.2%
	Other parts	7.5%	3.6%
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers	7.5%	4.2%
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	7.5%	6%
84.26	Dairy machinery (including milking machines)	7.5%	4.2%
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	7.5%	4.2%
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	7.5%	4.2

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	7.5%	4.9%
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	7.5%	5.5%
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard:		
	1. Stock-makers and pulp refiners, and parts thereof	7.5%	4.2%
	2. Other:		
	Machinery for making cellulosic pulp	7.5%	4.2%
	Machinery for making or finishing paper or paperboard:		
	Paper machines	7.5%	4.2%
	Other	7.5%	4.2%
	Parts	7.5%	4.2%
84.32	Book-binding machinery, including book-sewing machines	15%	6%
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	7.5%	4.2%
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
	1. Lithographic stones	2.5%	2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.34 (con.)	2. Printing type, impressed flongs and matrices, printing blocks, plate and cylinders; blocks, plates and cylinders, prepared for printing purposes	7.5%	4.2%
	3. Other	7.5%	4.2%
84.35	Other printing machinery; machines for uses ancillary to printing:		
	1. Printing machines and parts thereof:		
	Automatic two-colour relief printing machines, sheet feed type, capable of two-colour printing in one revolution of cylinder	6%	4.2%
	Automatic single-colour relief printing machines, of sheet feed type	15%	5.7%
	Automatic lithographic printing machines, of sheet feed type	15%	6%
	Other	7.5%	4.2%
	2. Other	7.5%	6%
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines:		
	Machines for extruding man-made textile	7.5%	4.2%
	Other	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:		
	1. Weaving machines	7.5%	4.9%
	2. Knitting machines	7.5%	4.9%
	3. Other	7.5%	4.9%
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):		
	1. Hosiery needles	10%	5.8%
	2. Other	7.5%	4.9%
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	7.5%	4.9%
84.40	Machinery for washing, cleaning, drying bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and		

3937 40

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.40 (con.)	1. Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating, and parts thereof:		
	(1) Electric washing machines and parts thereof	7.5%	4.9%
	(2) Other	7.5%	6%
	2. Other	7.5%	4.9%
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:		
	1. Sewing machines, complete set or separate head:		
	(1) For domestic purposes	7.5%	4.9%
	(2) Other:		
	Straight line stitching sewing machines of single needle type	7.5%	4.9%
	Over-lock sewing machine	7.5%	6%
	Other	12.5%	6%
	2. Sewing machine needles	5%	3.7%
	3. Parts of sewing machines; furniture specially designed for sewing machines and parts thereof	7.5%	4.9%
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	7.5%	6.8%
84.43	Converters, ladles, ingot moulds and casting machines, of a kind use in metallurgy and in metal foundries:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.43 (con.)	1. Metal casting machines and parts thereof	7.5%	4.2%
	2. Other	7.5%	4.2%
84.44	Rolling mills and rolls therefor:		
	1. Rolling mills	7.5%	4.2%
	2. Parts of rolling mills:		
	(1) Rolls	7.5%	4.2%
	(2) Other	7.5%	4.2%
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:		
	1. Machine-tools whose function is to remove metal or metal carbides:		
	(1) Of a kind operated by numerical control system:		
	Automatic lathes, multi-spindles, excluding those of bar type, equipped with not more than 6 spindles	10%	5.6%
	Profile milling machines (including die-sinking machines, but not including cam type machines), equipped with not less than 3 milling spindles, or of a working surface not less than 1.5m^2	10%	4%
	Surface grinding machines (other than those of rotary table type) with the maximum grinding length more than 3,000mm	10%	5.6%
	Thread grinding machines	10%	5.6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.45 (con.)	Spun gear shapers, of pinion gear cutter type, with the maximum working diameter, not less than 900 mm, and of rack cutter type, with the maximum working diameter not less than 1,200 mm	10%	5.8%
	Spur gear grinding machines	10%	4.8%
	Other:		
	Lathes	15%	5%
	Boring machines	15%	7.2%
	Milling machines	15%	5.7%
	Planers	15%	7.2%
	Grinding machines	15%	7.2%
	Gear cutting machines	15%	7.2%
	Gear finishing machines, n.e.s.	15%	5.7%
	Sharpening, trimming, trueing, polishing, lapping, dressing or surfaceing machines and similar machines operating by means of abrasives or polishing products, n.e.s.	15%	7.2%
	Reaming machines	15%	7.2%
	Drilling machines	15%	5.7%
	Sawing (including friction or abrasive cutting off) machines	15%	7.2%
	Tapping or screw-cutting machines	15%	7.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.45 (con.)	Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools	15%	5.7%
	Other	15%	7.2%
	(2) Other:		
	Lathes:		
	Engine lathes, with a swing over bed not less than 1,000 mm	12.5%	5.4%
	Automatic copying lathes	12.5%	6.6%
	Automatic lathes, single spindle, of bar type	12.5%	5.4%
	Vertical lathes, with a table not less than 2,000 mm in diameter	12.5%	5.4%
	Other:		
	Automatic lathes, multi spindles	10%	4%
	Other	7.5%	3.3%
	Boring machines	12.5%	5.4%
	Milling machines:		
	Universal tool milling machines	12.5%	5.4%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.45 (con.)	Profile milling machines (including die-sinking machines), equipped with not more than 2 milling spindles, of a working surface less than 1.5m²	12.5%	5.4%
	Planomillers	12.5%	5.4%
	Other:		
	Profile milling machines (including die-sinking machines but not including cam type machines), equipped with not less than 3 milling spindles, or of a working surface not less than 1.5m²	10%	4.8%
	Other	7.5%	4.2%
	Planers	12.5%	5.4%
	Grinding machines:		
	Internal grinding machines, with the maximum working diameter less than 200mm, excluding those of centerless type	12.5%	5.4%
	Internal grinding machines, with the maximum working diameter not less than 200mm	12.5%	5.4%
	Surface grinding machines, of rectangular table type, with the maximum grinding length less than 2,000mm, and vertical surface grinding machines, of rotary table type	12.5%	5.4%
	Surface grinding machines, with the maximum grinding length not less than 2,000mm but not more than 3,000mm	12.5%	5.4%

4066 -16

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.45 (con.)	Other:		
	Surface grinding machines:		
	With the maximum grinding length more than 3,000mm, excluding those of rotary table type	10%	4.8%
	Other	7.5%	4.2%
	Thread grinding machines	10%	3.3%
	Other	7.5%	3.3%
	Gear cutting machines and gear finishing machines:		
	Vertical hobbing machines, single spindle, with a table not less than 700mm in diameter	12.5%	5.4%
	Other:		
	Spur gear shapers and spur gear grinding machines	10%	4.8%
	Other	7.5%	4.2%
	Other:		
	Broaching machines and honing machines for bore	12.5%	5.4%
	Other:		
	Reaming machines	7.5%	4.2%
	Other	7.5%	3.3%
	2. Other:		
	(1) Of a kind operated by numerical control system:		
	Shearing machines and forging machines (including forging rolls)	15%	7.5%
	Presses	15%	7.5%

4066 -19

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.45 (con.)	Other:		
	Stamping machines	7.5%	4.9%
	Other	7.5%	4.2%
	(2) Other:		
	Forming machines, folding machines, flattening machines, shearing, punching or notching machines, stamping machines, bending machines and drawing machines	7.5%	4.2%
	Other	7.5%	3.3%
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	7.5%	4.2%
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	7.5%	6%
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand	7.5%	4.2%
84.49	Tools for working in the hand pneumatic or with self-contained non-electric motor:		
	1. Pneumatic tools and parts thereof	7.5%	4.2%
	2. Other	7.5%	3.6%
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances:		

4066 -18

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.50 (con.)	Appliances of a kind operated by numerical control system	15%	7.2%
	Other	7.5%	4.2%
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:		
	1. Typewriters:		
	Electric typewriters (excluding portable electric typewriters)	15%	4.9%
	Other:		
	Portable electric typewriters	7.5%	4.9%
	Other	7.5%	4.2%
	2. Cheque-writing machines	7.5%	4.2%
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		
	1. Electronic digital calculating machines:		
	Computers	15%	4.9%
	Other	35%	11.2%
	2. Other:		
	(1) Cash registers, having function to work in electrical connection with central processing units of electronic digital automatic data processing machines and having function to work as individual machines	25%	14.3%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.52 (con.)	(2) Other:		
	Electric calculating machines:		
	With 3 rules or more calculating mechanisms	15%	6%
	Other	6%	3.6%
	Calculating machines, n.e.s.	7.5%	4.2%
	Bookkeeping and accounting machines:		
	Electronic type	15%	7.2%
	With 3 rules or more calculating mechanisms, n.e.s.	15%	5.7%
	Other	7.5%	6%
	Cash registers:		
	With 5 or more totalling device	15%	6%
	Other	7.5%	4.7%
	Other	7.5%	4.3%
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:		
	1. Electronic digital automatic data processing machines (including those with analogue elements) and units thereof (excluding power supply units and units able to accept or deliver analogue data only); magnetic tape converters, magnetic tape printers and units thereof; auxiliary machines of digital type electronic calculating machines falling within heading No. 84.53-1, separately imported		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.53 (con.)	Central processing units	15%	4.9%
	Other	25%	6%
	2. Other:		
	Automatic data processing machines and units thereof	7.5%	4.9%
	Punching machines, checking machines, sorting machines, tabulating machines, calculating punches (excluding electronic calculating punches other than those with self-contained mechanisms for reading and punching cards), collators interpreters and other statistical machines of a kind operated in conjunction with punched cards, and auxiliary machines therefor	5%	3.7%
	Other	7.5%	4.2%
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	7.5%	4.2%
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:		
	Of electronic calculating machines, of electronic automatic data processing machines and of their units	15%	4.9%

3937 49

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.55 (con.)	Other:		
	Of statistical machines of a kind operated in conjunction with punched cards	5%	3.2%
	Other	7.5%	4.2%
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	7.5%	4.2%
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	7.5%	4.2%
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	10%	4.8%
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:		
	1. Presses, moulding machines, kneading machines, extruding machines, and parts thereof	7.5%	4.2%
	2. Stranding, taping and other similar special machines for making rope, cable and electric insulated wire or cable and parts thereof	7.5%	4.2%
	3. Vats or other receptacles, fitted with mechanical apparatus, or heating or cooling devices, and parts thereof:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.59 (con.)	Waterless piston type gas holders and parts thereof, of iron or steel	5%	3.7%
	Other	7.5%	4.2%
	4. Concrete spreader, paver and similar road making machines and parts thereof	7.5%	4.2%
	5. Agitators operated by motor and parts thereof	7.5%	4.2%
	6. Nuclear reactors and parts thereof:		
	Fuel elements of nuclear reactors and assemblies thereof	15%	7.2%
	Other	15%	6.5%
	7. Other machinery and mechanical appliances, and parts thereof:		
	(1) Machinery and mechanical appliances:		
	Dolomite throwing machines, automatic coil winding machines, closed type continuous margarine manufacturing machines, pellet feed making machines and pneumatic machines	7.5%	4.2%
	Machines and appliances for tobacco industry	10%	5%
	Marine steering equipment	10%	5.5%
	Polymerization kettles	7.5%	4.7%
	Other	10%	4.8%
	(2) Parts	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	7.5%	4.2%
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:		
	Valves for vehicles	10%	7.6%
	Pressure reducing valves, automatic control valves and similar mechanical valves other than valves for vehicles	20%	7.6%
	Other:		
	High pressure and temperature valves of iron or steel, of a nominal pressure of more than 24 kg/cm^2 at 530°C or higher, or of a nominal pressure of more than 175kg/cm^2 at 370°C or higher	15%	5.6%
	Other:		
	Of iron, steel or copper, excluding those combined with precious metals or plated with metals	7.5%	4.2%
	Other	10%	7.6%
84.62	Ball, roller or needle roller bearings:		
	1. Ball, roller or needle roller bearings	12.5%	8.6%
	2. Parts	12.5%	8.6%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:		
	1. Infinitely variable speed changers and parts thereof	7.5%	4.2%
	2. Other	7.5%	4.2%
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paper-board) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	10%	4.8%
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 85		
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:		
	1. Electric generators:		
	With a rating (total rating in case of generators used for cross-compound type steam turbine) of not less than 400,000kW	15%	7.2%
	Other:		
	Combined with motive machines other than steam turbines	7.5%	4.9%
	Other	10%	5.8%
	2. Electric motors:		
	(1) Of a weight not more than 500kg	7.5%	4.9%
	(2) Other	10%	5.8%
	3. Transformers:		
	(1) With a capacity less than 200kVA	7.5%	4.9%
	(2) Other	10%	5.8%
	4. Rectifiers and rectifying apparatus:		
	(1) Silicon rectifiers and silicon rectifying apparatus	10%	5.8%
	(2) Other	15%	6%
	5. Other machinery	7.5%	4.9%
	6. Parts of the machinery specified in 1, 2, 3, 4 or 5 above	7.5%	4.9%

3937 54

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	7.5%	4.2%
85.03	Primary cells and primary batteries	7.5%	4.9%
85.04	Electric accumulators	10%	5.8%
85.05	Tools for working in the hand, with self-contained electric motor	7.5%	3.6%
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:		
	1. Vacuum cleaners, floor polishers, food grinders, food mixers, fruit juice extractors, fans, and parts thereof:		
	(1) Fans	7.5%	4%
	(2) Other	7.5%	3.1%
	2. Other	7.5%	3.1%
85.07	Shavers and hair clippers, with self-contained electric motor	7.5%	4%
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:		
	1. Dynamos and motors, and parts thereof:		
	(1) Dynamos and motors	10%	4.8%
	(2) Parts	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	2. Sparking plugs and glow plugs:		
	For motor vehicles	7.5% or 9 yen/piece whichever is the greater	3%
	Other	7.5%	4.2%
	3. Other	7.5%	4.2%
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:		
	1. For motor vehicles (excluding vehicles of heading No. 87.09 or 87.11)	15%	3%
	2. Other	7.5%	4.2%
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	10%	4.8%
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus:		
	1. Electric furnaces, ovens and induction and dielectric heating equipments and parts thereof	7.5%	4.2%
	2. Electric or laser-operated welding machines and apparatus and parts thereof:		
	Of a kind operated by numerical control system:	15%	5.7%
	Other	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	3. Other:		
	Machines and apparatus of a kind operated by numerical control system	15%	5.7%
	Other	7.5%	4.2%
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon	10%	3.1%
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):		
	Apparatus for carrier-current line systems	6%	3.6%
	Electronical telephonic and telegraphic switchboards and exchanges	15%	5.7%
	Telephonic switchboards and exchanges (other than those of electronic types), electrical line telephonic apparatus, n.e.s.; parts equally suitable for use principally with electrical line telephonic and telegraphic apparatus and radiotelegraphic and radiotelephonic apparatus, etc.	7.5%	4.2%
	Other	7.5%	3.6%
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:		
	1. Radio-broadcast receivers (including chassis):		
	Incorporating sound reproducers	17.5%	4%
	Chassis of radio-broadcast receivers	10%	4%
	Other	9%	4%
	2. Television receivers (including chassis):		
	With cathode-ray tube, of the maximum length of image face not less than 53.34cm:		
	Colour television receivers	12.5%	4%
	Other	10%	4%
	Other	15%	4%
	3. Radar apparatus:		
	For ships	7.5%	6%
	For aircrafts, whether for mounting on the aircraft or on land	15%	6.5%
	Other	7.5%	3.6%

3387-58

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
85.15 (con.)	4. Other machinery:		
	For aircraft, whether for mounting on the aircraft or on land	20%	4%
	Other	10%	5.1%
	5. Parts of machinery specified in 1, 2, 3 or 4 above	10%	4.2%
85.16	Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields	7.5%	4.2%
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16	7.5%	4.2%
85.18	Electrical capacitors, fixed or variable	7.5%	4.2%
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (othre than telephone switchboards) and control panels:		
	1. Switchboards and control panels	7.5%	3.6%
	2. Other	7.5%	3.6%
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps:		
	1. Filament lamps	7.5%	4.2%
	2. Other	10%	4.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits:		
	1. Thermionic valves and tubes:		
	For laboratory instruments or apparatus	7.5%	4.2%
	Other:		
	Receiving tubes, excluding non-entertainment receiving tubes (i.e. reliable tubes)	10%	4.2%
	Other	15%	4.2%
	2. Diodes, transistors and similar semi-conductor devices; integrated circuits; light emitting diodes:		
	Uncased	10%	4.2%
	Other:		
	Germanium transistors	7.5%	4.2%
	Light emitting diodes	15%	6.5%
	Other	15%	4.2%
	3. Other	10%	4.3%
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:		

3937/60

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
85.22 (con.)	Signal generators with a frequency range of not less than 100 MHz	15%	4.2%
	Other signal generators	7.5%	4.2%
	Other	7.5%	3.6%
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:		
	1. Power cable and communication cable	15%	7.2%
	2. Those insulated or sheathed with synthetic rubber other than those specified in 1. above	15%	7.2%
	3. Other	15%	7.2%
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes	7.5%	4.9%
85.25	Insulators of any material	7.5%	4.2%
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	7.5%	4.2%
85.27	Electrical conduit tubing and joints therefor, of base metal lines with insulating material	10%	4.8%
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 86		
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	7.5%	4.9%
86.03	Other rail locomotives; tenders	7.5%	4.9%
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	7.5%	4.9%
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	7.5%	4.9%
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	7.5%	4.9%
86.07	Railway and tramway goods vans, goods wagons and trucks	7.5%	4.9%
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	7.5%	4.9%
86.09	Parts of railway and tramway locomotives and rolling-stock	7.5%	4.9%
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 87		
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:		
	1. Of wheel type:		
	With a nominal horse power more than 50PS:		
	Of four-wheeled type:		
	Road tractors for semi-trailers	10%	5.8%
	Other	10%	5%
	Other:		
	Road tractors for semi-trailers:		
	Of three-wheeled type	15%	5.8%
	Other	10%	5.8%
	Other:		
	Of steam engine type and three-wheeled type	15%	3.7%
	Other	10%	3.7%
	Other:		
	Of four-wheeled type	10%	5.8%
	Other:		
	Road tractors for semi-trailers:		
	Of three-wheeled type	15%	6%
	Other	10%	5.8%
	Other:		
	Of steam engine type and three-wheeled type	15%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
87.01 (con.)	Other	10%	4.2%
	2. Other	10%	4.2%
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):		
	1. Motor vehicles for the transport of persons (including racing cars, passenger jeeps and combined passenger-cargo cars, but not including buses specified in 2 below, special transport vehicles such as ambulances and motor vihicles of track-laying type):		
	(1) Not more than 270cm in wheel base	30%	3%
	(2) More than 270cm but not more than 304.8cm in wheel base :		
	Of three-wheeled type	20%	3%
	Other	17.5%	3%
	(3) More than 304.8cm in wheel base:		
	Of three-wheeled type	20%	3%
	Other	17.5%	3%
	2. Motor buses or trolleybuses, other than those of track-laying type	15%	3%
	3. Trucks, vans or lorries, other than those of track-laying type and shuttle cars:		
	Trucks, more than 254cm in wheel base and loading capacity of not less than 18 metric tons, excluding those of three-wheeled type	13.5%	3%
	Other	15%	3%

4066.2/

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
87.02 (con.)	4. Other:		
	(1) Vehicles of track-laying type	10%	3%
	(2) Shuttle car	10%	5%
	(3) Motor chassis fitted with cabs	15%	3%
	(4) Other	15%	3%
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughts, spraying lorries, crane lorries, searchlight lorries, mobile work-shops and mobile radiological units), but not including the motor vehicles of heading No.87.02	10%	3%
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No.87.01, 87.02 or 87.03	15%	5.7%
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:		
	For track-laying type tractors (other than those equipped with steam engine)	7.5%	4.9%
	Other	15%	3%
87.06	Parts and accessories of the motor vehicles falling within heading No.87.01, 87.02 or 87.03:		
	1. Chassis:		
	For track-laying type tractors (other than those equipped with steam engine)	7.5%	4.2%
	Other	15%	5.7%
	2. Other:		

3937
65

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
87.06 (con.)	Parts of track-laying type tractors (other than those equipped with steam engine type)	7.5%	4.9%
	Parts of track-laying type tractors, steam engine type	15%	4.9%
	Parts of wheeled type tractors	15%	5.7%
	Other	15%	3%
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles	10%	4.8%
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars of all kinds:		
	Auto-bicycles with engines of a piston displacement of not less than 901.3cm^3	10%	5%
	Other	15%	5%
87.10	Cycles (including delivery tricycles), not motorised	10%	4.8%
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled	5%	3.2%
87.12	Parts and accessories of articles falling within heading No.87.09, 87.10 or 87.11:		
	1. Parts and accessories of invalid carriages, excluding those of invalid carriages fitted with means of mechanical propulsion	5%	3.2%
	2. Other	10%	4.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
87.13	Baby carriages and parts thereof	5%	3.2%
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:		
	Trailers for motor vehicles falling within heading No. 87.01 or 87.02 and parts thereof	15%	5.7%
	Other	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 88		
88.01	Balloons and airships	15%	7.2%
ex 88.02	Flying machines, gliders and kites; rotochutes:		
	1. Aeroplanes:		
	(1) With 4 engines or more	10%	5%
	(2) Other:	15%	5%
	2. Helicopters	15%	5%
	3. Gliders	15%	6.5%
	4. Other	15%	6.5%
88.03	Parts of goods falling in heading No. 88.01 or 88.02:		
	Parts of aeroplanes or gliders, excluding propellers for aeroplanes; rotors for helicopter including blades thereof	15%	5%
	Other	15%	7.2%
88.04	Parachutes and parts thereof and accessories thereto	20%	8.2%
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	15%	7.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 89		
ex 89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:		
	ex 1. Of a gross tonnage of not less than 10,000 tons:		
	Tankers	7.5%	Free
	Cargo ships and vessels for the transport of both passengers and goods	7.5%	Free
	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	7.5%	4.9%
	Other than warships	7.5%	4.9%
	ex 2. Other:		
	Of a gross tonnage of not less than 100 tons but less than 10,000 tons:		
	Yachts and other vessels for pleasure or sports, of wood	7.5%	4.9%
	Yachts and other vessels for pleasure or sports, other than those of wood	7.5%	4.9%
	Tankers	7.5%	4.9%
	Other cargo ships and vessels including those for the transport of both passengers and goods	7.5%	Free
	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	7.5%	4.9%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
ex 89.01 (con.)	Other than warships	7.5%	Free
	Of a gross tonnage of less than 100 tons:		
	Yachts and other vessels for pleasure or sports, of wood	7.5%	3%
	Yachts and other vessels for pleasure or sports, other than those of wood	7.5%	3%
	Tankers	7.5%	4.9%
	Other cargo ships and vessels including those for the transport of both passengers and goods	7.5%	4.9%
	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	7.5%	3%
	Other than warships	7.5%	3%
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	7.5%	4.9%
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	7.5%	Free
89.04	Ships, boats and other vessels for breaking up:		
	Other cargo ships and vessels, including those for the transport of both passengers and goods	0.6%	Free
	Liberty type ships and similar standardized cargo ships in war time, oil tankers and landing vessels	0.6%	Free
	Aircraft supply ships	0.7%	Free
	Other	1.1%	Free

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	7.5%	3%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 90		
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material:		
	Spectacle lenses of glass	7.5%	4.9%
	Other	10%	4.8%
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:		
	1. For photographic cameras, cinematographic cameras or projectors, image projectors or microscopes:		
	For microscopes and lenses for photographic or cinematographic cameras	7.5%	4.2%
	Other	10%	4.8%
	2. Other	7.5%	4.2%
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like:		
	1. Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals or Bekko	20%	14%
	2. Other:		
	Frames, excluding those made of metals, celluloid or synthetic resins	7.5%	4.9%
	Other	10%	7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:		
	1. Combined with precious metals, rolled precious metals, metals plated with precious metals or Bekko	20%	8.2%
	2. Other	10%	8%
90.05	Refracting telescopes (monocular and binocular), prismatic or not:		
	1. Combined with precious metals, rolled precious metals, metals plated with precious metals or Bekko	20%	6%
	2. Other	7.5%	4.2%
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	7.5%	4.2%
90.07	Photographic cameras; photographic flash-light apparatus and flashbulbs other than discharge lamps of heading No. 85.20:		
	1. Cameras (including obscura):		
	(1) For microscope or aircraft	7.5%	4.2%
	(2) For photo-engraving, X-rays, copying documents or for medical, dental or surgical purposes	15%	5.7%
	(3) Other	15%	5.7%
	2. Parts and accessories of cameras	15%	5.7%
	3. Electrically ignited photographic flashbulbs	10%	4.8%
	4. Other	15%	5.7%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; and combination of these articles:		
	1. Cameras, projectors; parts and accessories thereof:		
	(1) For film of a width not more than 20 mm:		
	Projectors	10%	4%
	Other	15%	5.7%
	(2) Other	10%	4%
	2. Sound recorders and sound reproducers; and parts or accessories thereof:		
	Sound recorders and sound reproducers:		
	For film of a width not more than 10 mm	10%	5.3%
	For film of a width more than 10 mm	10%	4%
	Parts and accessories	10%	4%
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:		
	1. Image projectors; parts and accesories thereof	10%	4%
	2. Other	10%	5%
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors:		
	1. Apparatus and equipment, photographic or cinematographic, of a kind used for developing, printing and other treatment of sensitised materials; parts and accessories thereof	10%	4%
	2. Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.10 (con.)	Parts and accessories of photo-copying apparatus or thermo-copying apparatus	7.5%	2.7%
	Other	7.5%	4%
90.11	Microscopes and diffraction apparatus, electron and proton:		
	Diffraction apparatus	7.5%	4.2%
	Other	10%	4.8%
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	7.5%	4.2%
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers other than laser diodes	15%	5.7%
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders:		
	Meteorological, hydrological and geophysical instruments for laboratory uses; compasses; parts and accessories of all the foregoing; altimeters	7.5%	4.2%
	Other	10%	4.8%
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights	7.5%	4.2%
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.16 (con.)	1. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; parts and accessories thereof	7.5%	4.2%
	2. Other:		
	(1) Profile projectors	10%	4.8%
	(2) Other	7.5%	4.2%
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalimic instruments)		
	Medical, surgical (including anaesthetic) or veterinary instruments and appliances (excluding the following: electric apparatus other than those for surgical purposes; needles, forceps, knives, hand saws, scissors, and other hand-held instruments, for surgical purposes), and parts and accessories thereof; instruments and appliances merely driven by electric motor, excluding those for dental purposes	7.5%	4.9%
	Electro-medical apparatus (excluding apparatus merely driven by electric motor), and parts and accessories thereof, excluding those for surgical use; dental instruments and appliances; needles, forceps, knives, hand saws, scissors and other hand-held instruments, and parts and accessories thereof	10%	5.8%
	Other	10%	4.9%
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):		

3937-75

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.18 (con.)	Medical or surgical instruments and appliances (excluding electric apparatus other than those for surgical purposes), and parts and accessories thereof; instruments and appliances merely driven by electric motor	7.5%	4.9%
	Other	10%	4.9%
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	7.5%	4%
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like:		
	1. Apparatus based on the use of the radiations from radio-active substances; parts and accessories thereof:		
	For laboratory use	7.5%	5.8%
	Other	10%	5.8%
	2. Other:		
	For laboratory use	7.5%	4.2%
	For medical use	10%	5.8%
	Other	10%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	7.5%	4.2%
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	7.5%	4.2%
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments	7.5%	4.2%
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14	7.5%	4.9%
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	7.5%	4.2

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	7.5%	4.2%
90.27	Revolution counters, production counters, taximeters, milecmeters, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes	7.5%	4.2%
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:		
	1. Described in Note 5(a) to this Chapter:		
	Oscilloscopes designed for use at frequencies not less than 30 MHz, vacuum tube voltmeters designed for use at frequencies not less than 100 MHz, frequency measuring apparatus designed for use at frequencies not less than 100 MHz, microwave measuring sets designed for use at frequencies not less than 1,000 MHz, noise level meters, electric field intensity meters, admittance bridges, impedance bridges and electronic frequency or period counters	15%	4.9%
	Other	7.5%	4.2%
	2. Described in Note 5(b) to this Chapter:		
	Electronic type:		
	Liquid level gauges, flow meters and similar apparatus	7.5%	4.2%
	Other	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
90.28 (con.)	Other:		
	Liquid level gauges, flow meters and similar apparatus	7.5%	4.2%
	Other	7.5%	4.9%
	3. Described in Note 5(c) to this Chapter	10%	5.1%
	4. Described in Note 5(d) to this Chapter:		
	Electronic type:		
	Automatic regulators of temperature, liquid level or flow	7.5%	4.2%
	Other	7.5%	4.9%
	Other:		
	Automatic regulators of temperature, liquid level or flow	7.5%	4.2%
	Other	7.5%	4.9%
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	7.5%	4.2%

3937/78

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 91		
91.01	Pocket watches, wrist-watches and other watches, including stop-watches:		
	1. Not more than 6,000 yen per piece in value for customs duty:		
	Stop-watches	15%	5.4%
	Other	15% + 150 yen/piece	5.4%
	2. Other	20%	5.4%
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03):		
	1. With case, frame or the like, made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko:		
	Electric clocks	10%	4.8%
	Other	13.5%	5.6%
	2. Other:		
	Electric clocks	10%	4.8%
	Other	13.5%	5.6%
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels:		
	Electric clocks	10%	4.8%
	Other	13.5%	5.6%

3937 79

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
91.04	Other clocks:		
	1. Electric clocks	10%	4.8%
	2. Chronometers	10%	4.8%
	3. Other:		
	(1) With case, frame or the like, made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko	13.5%	5.6%
	(2) Other	13.5%	5.6%
91.05	Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchoronous motor, for measuring, recording or otherwise indicating intervals of time	10%	4.8%
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	10%	4.8%
91.07	Watch movements (including stop-watch movements), assembled	12.5%	5.4%
91.08	Clock movements, assembled	12.5%	5.4%
91.09	Watch cases and parts of watch cases:		
	1. Of gold or of metals of platinum group	20%	6.2%
	2. Other	15%	5.7%

3937 80

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:		
	1. Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious stones, semi-precious stones, pearls, elephants' tusks or Bekko	20%	8.2%
	2. Other	15%	7.2%
91.11	Other clock and watch parts:		
	1. Precious stones and semi-precious stones, made into shapes suitable for upper or lower jewels, cap jewels and the like	2.5%	1.9%
	2. Mainspring and hairspring, less than 3 mm in width	5%	3.2%
	3. Watch movement sets with plate (including partially assembled or unassembled sets) and plates for watch movement	12.5% + 100 yen/set or piece	5.9%
	4. Other	12.5%	5.4%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 92		
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolean harps:		
	Pianos	10%	4.8%
	Other	7.5%	4.2%
92.02	Other string musical instruments	7.5%	4.2%
92.03	Pipe and reed organs, including harmoniums and the like:		
	Reed organs (Harmoniums) and the like	7.5%	4.2%
	Other	10%	4.8%
92.04	Accordions, concertinas and similar musical instruments; mouth organs:		
	Mouth organs and accordions	10%	4.8%
	Other	7.5%	4.2%
92.05	Other wind musical instruments	6%	4.2%
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	7.5%	3.4%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions):		
	Electric pianos and organs	10%	4.8%
	Other	7.5%	3.4%

3937 82

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes):		
	Musical instruments, excluding musical boxes and the like	7.5%	4.2%
	Other	10%	4.8%
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	7.5%	4.2%
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including recordplayers and tape decks, with or without sound-heads; television image and sound recorders or reproducers:		
	1. Gramophones and record-players:		
	Gramophones, coin operated, electric type	12.5%	4%
	Other	15%	9%
	2. Other	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:		
	1. Gramophone records:		
	(1) Phonosheets and the like	10%	4.8%
	(2) Other:		
	A. Not more than 40 r.p.m. and not more than 20 cm in diameter	85 yen/piece	26 yen/piece
	B. Not more than 40 r.p.m. and more than 20 cm in diameter	85 yen/piece	39 yen/piece
	C. More than 40 r.p.m. but not more than 50 r.p.m.	35 yen/piece	16 yen/piece
	D. More than 50 r.p.m.	28 yen/piece	21 yen/piece
	2. Matrices for the production of gramophone records (including record blanks)	7.5%	4.2%
	3. Other:		
	(1) Recorded	7.5%	4.2%
	(2) Other:		
	Tapes for sound-recording	7.5%	4.2%
	Other	10%	3.6%
92.13	Other parts and accessories of apparatus falling within heading No. 92.11:		
	1. For gramophones or record-players	10%	4.8%
	2. Other	7.5%	4.2%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 93		
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:		
	1. Hunting guns	30%	9.5%
	2. Other	20%	8.2%
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	20%	8.2%
ex 93.06	Parts of arms, including gun barrel blanks, but not including parts of side arms:		
	Other than those of military ordance	20%	8.2%
ex 93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunitions and parts thereof, including cartridge wads; lead shot prepared for ammunition:		
	Hunting or sporting ammunition and lead shot and parts thereof	20%	8.2%

3937 85

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 94		
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:		
	1. Covered with leather	12.5%	5.4%
	2. Of rattan	15%	5.7%
	3. Other	10%	4.8%
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fitings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	10%	4.8%
94.03	Other furniture and parts thereof:		
	1. Of Kwarin, Tsuge or boxwood, Tagayasan (Cassia siamea Lam), red sandal wood, rosewood or ebony wood (excluding ebony wood with white streaks)	15%	5.7%
	2. Of rattan	15%	5.7%
	3. Other:		
	Of wood or base metal	10%	4.8%
	Other	8%	4.3%
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artifical plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):		

3937 86

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
94.04 (con.)	1. Articles of bedding or similar furnishing	15%	5.7%
	2. Mattess supports	10%	4.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 95		
95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials:		
	1. Fans and hand screens, non-mechanical, of Bekko, elephants' tusks or coral; frames and handles therefor and parts of such frames and handles, of Bekko, elephants' tusks or coral	15%	7.2%
	2. Other:		
	(1) Of Bekko, elephants' tusks and coral:		
	Of Bekko or coral	20%	8.2%
	Of elephants' tusks	20%	7.5%
	(2) Of mother of pearl:		
	A. Formed to be suitable for manufacture of buttons	10%	4.8%
	B. Other	10%	5.1%
	(3) Other:		
	Of ivory	10%	5.8%
	Other	10%	5.1%
95.08	Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:		

3937 88

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
95.08 (con.)	1. Gelatin capsules	5%	3.7%
	2. Other	10%	5.8%

3937 89

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 96		
ex 96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:		
	1. Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	5%	3.7%
	2. Other brooms and brushes; paint rollers; squeegees and mops:		
	(1) Combined with metals plated with precious metals, coral, elephants' tusks or Bekko	20%	8.2%
	(2) Other:		
	B. Brushes of a kind used as parts of machines	7.5%	4.9%
	3. Prepared knots and tufts for broom or brush making	5%	3.2%
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material:		
	1. Combined with metals plated with precious metals, coral, elephants' tusks or Bekko	20%	8.2%
	2. Other	10%	5.8%
96.06	Hand sieves and hand riddles, of any material	10%	4.8%

3537 (0

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 97		
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	10%	4.8%
97.02	Dolls	10%	5.8%
97.03	Other toys; working models of a kind used for recreational purposes:		
	Toys and working models, of textile woven fabrics, of base metal or of artificial plastic materials	10%	5.8%
	Other	10%	4.2%
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):		
	1. Table-tennis requisites; parts and accessories thereof	10%	4.8%
	2. Playing cards and other equipment for table games; parts and accessories thereof	10%	4.8%
	3. Other:		
	Bowling ball	15%	5.7%
	Other:	15%	3.6%
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	10%	4.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):		
	1. Appliances, apparatus, accessories and requisites for outdoor games; parts and accessories thereof	15%	3.6%
	2. Skies; parts and accessories thereof:		
	Skies	10%	6.5%
	Parts and accessories	10%	8%
	3. Other:		
	Golf requisites and parts and accessories thereof	10%	3.6%
	Other	10%	4.8%
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites	10%	4.8%
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	10%	4.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
	CHAPTER 98		
ex 98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:		
	1. Made of, or combined with, metals plated with precious metals, coral, elephants' tusks or Bekko	20%	8.2%
	2. Other:		
	(1) Of shells:		
	B. Other	7.5%	4.9%
	(2) Other	10%	8%
98.02	Slide fasteners and parts thereof	7.5%	4.2%
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:		
	1. Fountain pens, stylograph pens and pencils, ball point pens and pencils, propelling pencils and sliding pencils:		
	(1) With holders or caps, made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	20%	7.5%
	(2) Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
98.03 (con.)	A. Ball point pens and pencils	20% or 6.5 yen/piece, whichever is the greater	7.5% or 1.89 yen/piece, whichever is the greater
	B. Other	20%	8.2%
	2. Other:		
	(1) Refills for ball point pens and pencils	20% or 2 yen/piece, whichever is the greater	7.5% or 0.75 yen/piece, whichever is the greater
	(2) Other:		
	Parts and fittings of fountain pens, stylograph pens and pencils, of ball point pens and pencils, or of propelling pencils and sliding pencils	10%	5.1%
	Other	10%	5.8%
98.04	Pen nibs and nib points:		
	1. Pen nibs of gold	10%	4.8%
	2. Other	7.5%	4.2%
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:		
	1. Pencils	10%	4.8%
	2. Pencil lead	10%	4.8%
	3. Other	10%	4.8%
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	10%	4.8%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	7.5%	4.2%
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes:		
	1. Ribbons	7.5%	4.2%
	2. Ink-pads	10%	4.8%
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing:		
	1. Sealing wax	7.5%	4.2%
	2. Copying pastes	10%	5.8%
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:		
	1. Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko:		
	Made of, or combined with, precious stones, semi-precious stones, silver or platinum group metals	22.5%	9%
	Other:		
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value	20%	3%

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
98.10 (con.)	Other:		
	Made of, or combined with, rolled silver or platinum group metals or metals plated with silver or platinum group metals	16%	7.5%
	Other	20%	8.2%
	2. Other:		
	Pocket gas lighters	8%	6.4%
	Other lighters	8%	5.1%
	Parts	10%	5.8%
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:		
	1. Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko:		
	Made of, or combined with, precious stones, semi-precious stones, silver or platinum group metals	22.5%	8.6%
	Other:		
	Combined or trimmed with gold, value of the part of gold being less than 80% of the total value	25%	9%
	Other	20%	8.2%
	2. Other:		

SCHEDULE XXXVIII - JAPAN

PART I - (continued)

Tariff Item Number	Description of Products	Base Rate of Duty	Concession Rate of Duty
98.11 (con.)	Of artificial plastic materials:		
	Of synthetic resins other than phenol resin	15%	5.8%
	Other	10%	5.8%
	Smoking pipes, cigar and cigarette holders, of wood	10%	8%
	Other	10%	5.8%
98.12	Combs, hair-slides and the like:		
	1. Made of, or combined with, metals plated with precious metals, coral, elephants' tusks or Bekko	20%	8.2%
	2. Other	10%	5.8%
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor:		
	1. Made of, or combined with, precious metals, rolled precious metals, metals plated with precious metals, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	20%	8.2%
	2. Other	10%	5.8%
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	10%	5.8%
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	10%	4.8%