

**SECOND GENEVA (1987) PROTOCOL
TO THE GENERAL AGREEMENT
ON TARIFFS AND TRADE**

**DEUXIÈME PROTOCOLE DE GENÈVE (1987)
ANNEXÉ À L'ACCORD GÉNÉRAL
SUR LES TARIFS DOUANIERS
ET LE COMMERCE**

**SEGUNDO PROTOCOLO DE GINEBRA (1987)
ANEXO AL ACUERDO GENERAL SOBRE
ARANCELES ADUANEROS Y COMERCIO**

THE CONTRACTING PARTIES TO THE
GENERAL AGREEMENT ON TARIFFS
AND TRADE

LES PARTIES CONTRACTANTES À L'ACCORD
GÉNÉRAL SUR LES TARIFS DOUANIERS
ET LE COMMERCE

LAS PARTES CONTRATANTES DEL ACUERDO
GENERAL SOBRE ARANCELES ADUANEROS
Y COMERCIO

VOL. I

5 October 1987

Geneva

THE CONTRACTING PARTIES TO THE
GENERAL AGREEMENT ON TARIFFS AND TRADE

LES PARTIES CONTRACTANTES A L'ACCORD GENERAL
SUR LES TARIFS DOUANIERS ET LE COMMERCE

LAS PARTES CONTRATANTES DEL ACUERDO GENERAL
SOBRE ARANCELES ADUANEROS Y COMERCIO

SECOND GENEVA (1987) PROTOCOL
TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE

DEUXIEME PROTOCOLE DE GENEVE (1987) ANNEXE A
L'ACCORD GENERAL SUR LES TARIFS DOUANIERS ET LE COMMERCE

SEGUNDO PROTOCOLO DE GINEBRA (1987) ANEXO AL
ACUERDO GENERAL SOBRE ARANCELES ADUANEROS Y COMERCIO

5 October 1987

Geneva

SECOND GENEVA (1987) PROTOCOL
TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE

Contracting parties to the General Agreement on Tariffs and Trade and the European Economic Community (hereinafter referred to as "participants"),

HAVING carried out negotiations with a view to introducing the Harmonized Commodity Description and Coding System (hereinafter referred to as "the Harmonized System"), pursuant to Article XXVIII of the General Agreement on Tariffs and Trade (hereinafter referred to as "the General Agreement") and the special procedures relating to the transposition of the current GATT concessions into the Harmonized System, adopted by the GATT Council on 12 July 1983*,

HAVE, through their representatives, agreed as follows:

1. The schedule of tariff concessions annexed to this Protocol relating to a participant shall become a Schedule to the General Agreement on 1 January 1988 and shall replace on that date the schedules of the participant which were annexed to the General Agreement before that date.
2. (a) For the purpose of the reference in paragraph 1(b) and (c) of Article II of the General Agreement to the date of that Agreement, the applicable date in respect of each product which is the subject of a concession provided for in a schedule of tariff concessions annexed to this Protocol shall be the date of annexation of the schedule to the Protocol, but without prejudice to any obligations in effect on that date.

(b) For the purpose of the reference in paragraph 6(a) of Article II of the General Agreement to the date of that Agreement, the applicable date in respect of a schedule of tariff concessions annexed to this Protocol shall be the date of annexation of the schedule to the Protocol.
3. (a) Participants may annex their schedules of tariff concessions to this Protocol until 20 November 1987.

(b) This Protocol shall be open for acceptance by participants, by signature or otherwise, until 31 December 1987.

(c) This Protocol shall enter into force on 1 January 1988.

*L/5470/Rev.1

4. This Protocol shall be deposited with the Director-General to the CONTRACTING PARTIES who shall promptly furnish a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 3 to each contracting party to the General Agreement and to the European Economic Community.

5. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

DONE at Geneva this fifth day of October, one thousand nine hundred and eighty-seven, in a single copy, in the English, French and Spanish languages, each text being authentic. The Schedules annexed hereto are authentic in the English, French or Spanish language as specified in each Schedule.

DEUXIEME PROTOCOLE DE GENEVE (1987) ANNEXE A L'ACCORD GENERAL
SUR LES TARIFS DOUANIERS ET LE COMMERCE

Les parties contractantes à l'Accord général sur les tarifs douaniers et le commerce, et la Communauté économique européenne (dénommée ci-après "les participants"),

AYANT procédé à des négociations en vue de la mise en place du Système harmonisé de désignation et de codification des marchandises (dénommé ci-après "Système harmonisé") conformément à l'article XXVIII de l'Accord général sur les tarifs douaniers et le commerce (dénommé ci-après "l'Accord général") et aux procédures spéciales relatives à la transposition dans le Système harmonisé des concessions accordées dans le cadre du GATT, adoptées par le Conseil du GATT le 12 juillet 1983*,

SONT convenues, par l'intermédiaire de leurs représentants, des dispositions suivantes:

1. La liste de concessions tarifaires d'un participant annexée au présent Protocole deviendra la Liste de ce participant annexée à l'Accord général le 1er janvier 1988 et remplacera à compter de cette date les listes de ce participant annexées à l'Accord général avant cette date.
2.
 - a) Dans le cas de la référence à la date de l'Accord général que contiennent les alinéas b) et c) du paragraphe 1 de l'article II dudit Accord, la date applicable en ce qui concerne chaque produit faisant l'objet d'une concession reprise dans une liste de concessions tarifaires annexée au présent Protocole sera la date à laquelle la liste a été annexée au Protocole, réserve faite des obligations en vigueur à cette date.
 - b) Dans le cas de la référence à la date de l'Accord général que contient l'alinéa a) du paragraphe 6 de l'article II dudit Accord, la date applicable en ce qui concerne une liste de concessions tarifaires annexée au présent Protocole sera la date à laquelle la liste a été annexée audit Protocole.
3.
 - a) Les participants pourront annexer leurs listes de concessions tarifaires au présent Protocole jusqu'au 20 novembre 1987.
 - b) Le présent Protocole sera ouvert à l'acceptation des participants, par signature ou d'autre manière, jusqu'au 31 décembre 1987.
 - c) Le présent Protocole entrera en vigueur le 1er janvier 1988.

4. Le présent Protocole sera déposé auprès du Directeur général des PARTIES CONTRACTANTES qui remettra sans tarder à chaque partie contractante à l'Accord général et à la Communauté économique européenne une copie certifiée conforme du présent Protocole et une notification de chaque acceptation dudit Protocole conformément au paragraphe 3 ci-dessus.

5. Le présent Protocole sera enregistré conformément aux dispositions de l'article 102 de la Charte des Nations Unies.

FAIT à Genève, le cinq octobre mil neuf cent quatre-vingt-sept, en un seul exemplaire, en langues française, anglaise et espagnole, les trois textes faisant également foi. Pour les Listes ci-annexées, le texte - français, anglais ou espagnol - qui fait foi est celui qui est indiqué dans la Liste considérée.

SEGUNDO PROTOCOLO DE GINEBRA (1987) ANEXO AL
ACUERDO GENERAL SOBRE ARANCELES ADUANEROS Y COMERCIO

Las partes contratantes del Acuerdo General sobre Aranceles Aduaneros y Comercio y la Comunidad Económica Europea (denominadas en adelante los "participantes"),

HABIENDO celebrado negociaciones con la finalidad de poner en práctica el Sistema Armonizado de Designación y Codificación de Mercancías (denominado en adelante "el Sistema Armonizado"), de conformidad con el artículo XXVIII del Acuerdo General sobre Aranceles Aduaneros y Comercio (denominado en adelante el "Acuerdo General") y con el procedimiento especial relativo a la transposición de las actuales concesiones del GATT al Sistema Armonizado, adoptado por el Consejo del GATT el 12 de julio de 1983*,

HAN convenido, por intermedio de sus representantes, en lo siguiente:

1. La lista de concesiones arancelarias anexa al presente Protocolo relativa a un participante pasará a ser una Lista anexa al Acuerdo General el 1º de enero de 1988 y reemplazará en dicha fecha las listas del participante que iban anexas al Acuerdo General antes de dicha fecha.
2. a) A los efectos de la referencia que se hace en los apartados b) y c) del párrafo 1 del artículo II del Acuerdo General a la fecha del Acuerdo, la fecha aplicable con respecto a cada producto que es objeto de una concesión establecida en una lista de concesiones arancelarias anexa al presente Protocolo será la fecha en que la lista se haya unido al Protocolo, pero sin perjuicio de las obligaciones que estén en vigor en esa fecha.
b) A los efectos de la referencia que se hace en el apartado a) del párrafo 6 del artículo II del Acuerdo General a la fecha del Acuerdo, la fecha aplicable con respecto a una lista de concesiones arancelarias anexa al presente Protocolo será la fecha en que la lista se haya unido al Protocolo.
3. a) Los participantes podrán unir sus listas de concesiones arancelarias al presente Protocolo hasta el 20 de noviembre de 1987.

*L/5470/Rev.1

- b) El presente Protocolo quedará abierto para su aceptación por los participantes, mediante firma o de otro modo, hasta el 31 de diciembre de 1987.
- c) El presente Protocolo entrará en vigor el 1º de enero de 1988.

4. El presente Protocolo quedará depositado en poder del Director General de las PARTES CONTRATANTES, quien remitirá sin dilación una copia certificada del mismo y una notificación de cada aceptación del mismo de conformidad con el párrafo 3 a cada parte contratante del Acuerdo General y a la Comunidad Económica Europea.

5. El presente Protocolo se registrará de conformidad con las disposiciones del artículo 102 de la Carta de las Naciones Unidas.

HECHO en Ginebra, el cinco de octubre de mil novecientos ochenta y siete, en un solo ejemplar y en los idiomas español, francés e inglés, siendo los tres textos igualmente auténticos. Las listas anexas al mismo son auténticas en los idiomas español, francés o inglés según se indica en cada lista.

For Antigua and
Barbuda:

Pour Antigua-et-
Barbuda:

Por Antigua y
Barbuda:

For the Argentine
Republic:

Pour la République
argentine:

Por la República
Argentina:

For the Commonwealth
of Australia:

Pour le Commonwealth
d'Australie:

Por el Commonwealth
de Australia:

For the Republic of
Austria:

Pour la République
d'Autriche:

Por la República de
Austria:

For the People's
Republic of
Bangladesh:

Pour la République
populaire du
Bangladesh:

Por la República
Popular de
Bangladesh:

For Barbados:

Pour la Barbade:

Por Barbados:

For the Kingdom of
Belgium:

Pour le Royaume de
Belgique:

Por el Reino de
Bélgica:

For Belize:

Pour le Belize:

Por Belice:

For the People's
Republic of Benin:

Pour la République
populaire du Bénin:

Por la República
Popular de Benin:

For the Republic
of Botswana:

Pour la République
du Botswana:

Por la República
de Botswana

For the Federative
Republic of Brazil:

Pour la République
fédérative du Brésil:

Por la República
Federativa del Brasil:

For Burkina Faso:

Pour le Burkina Faso:

Por Burkina Faso:

For the Socialist
Republic of the
Union of Burma:

Pour la République
socialiste de
l'Union birmane:

Por la República
Socialista de la
Unión Birmana:

For the Republic
of Burundi:

Pour la République
du Burundi:

Por la República
de Burundi:

For the Republic
of Cameroon:

Pour la République
du Cameroun:

Por la República
del Camerún:

For Canada:

Pour le Canada:

Por el Canadá:

For the Central
African Republic:

Pour la République
centrafricaine:

Por la República
Centroafricana:

For the Republic
of Chad:

Pour la République
du Tchad:

Por la República
del Chad:

For the Republic
of Chile:

Pour la République
du Chili:

Por la República
de Chile:

For the Republic
of Colombia:

Pour la République
de Colombie:

Por la República
de Colombia:

For the People's
Republic of the
Congo:

Pour la République
populaire du Congo:

Por la República
Popular del Congo:

For the Republic
of Cote d'Ivoire:

Pour la République
de Cote d'Ivoire:

Por la República
de Cote d'Ivoire:

For the Republic
of Cuba:

Pour la République
de Cuba:

Por la República
de Cuba:

For the Republic
of Cyprus:

Pour la République
de Chypre:

Por la República
de Chipre:

For the
Czechoslovak
Socialist Republic:

Pour la République
socialiste
tchécoslovaque:

Por la República
Socialista
Checoslovaca:

For the Kingdom of
Denmark:

Pour le Royaume du
Danemark:

Por el Reino
de Dinamarca:

For the Dominican
Republic:

Pour la République
dominicaine:

Por la República
Dominicana:

For the Arab
Republic of Egypt:

Pour la République
arabe d'Égypte:

Por la República
Arabe de Egipto:

For the Republic
of Finland:

Pour la République
de Finlande:

Por la República
de Finlandia:

For the French
Republic:

Pour la République
française:

Por la República
Francesa:

For the Gabonese
Republic:

Pour la République
gabonaise:

Por la República
Gabonesa:

For the Republic
of the Gambia:

Pour la République
de Gambie:

Por la República
de Gambia:

For the Federal
Republic of Germany:

Pour la République
fédérale d'Allemagne:

Por la República
Federal de Alemania:

For the Republic
of Ghana:

Pour la République
du Ghana:

Por la República
de Ghana:

For the Hellenic
Republic:

Pour la République
hellénique:

Por la República
Helénica:

For the Republic
of Guyana:

Pour la République
du Guyana:

Por la República
de Guyana:

For the Republic
of Haiti:

Pour la République
d'Haïti:

Por la República
de Haití:

For Hong Kong:

Pour Hong Kong:

Por Hong Kong:

For the Hungarian
People's Republic:

Pour la République
populaire hongroise:

Por la República
Popular Húngara:

For the Republic
of Iceland:

Pour la République
d'Islande:

Por la República
de Islandia:

For the Republic
of India:

Pour la République
de l'Inde:

Por la República
de la India:

For the Republic
of Indonesia:

Pour la République
d'Indonésie:

Por la República
de Indonesia:

For Ireland:

Pour l'Irlande:

Por Irlanda:

For the State
of Israel:

Pour l'Etat
d'Israël:

Por el Estado
de Israel:

For the Italian
Republic:

Pour la République
italienne:

Por la República
Italiana:

For Jamaica:

Pour la Jamaïque:

Por Jamaica:

For Japan:

Pour le Japon:

Por el Japón:

For the Republic
of Kenya:

Pour la République
du Kenya:

Por la República
de Kenya:

For the Republic
of Korea:

Pour la République
de Corée:

Por la República
de Corea:

For the State of
Kuwait:

Pour l'Etat du
Koweït:

Por el Estado de
Kuwait:

For the Grand Duchy
of Luxembourg:

Pour le Grand-Duché
de Luxembourg:

Por el Gran Ducado
de Luxemburgo:

For the Democratic
Republic of
Madagascar:

Pour la République
démocratique de
Madagascar:

Por la República
Democrática de
Madagascar:

For the Republic
of Malawi:

Pour la République
du Malawi:

Por la República
de Malawi:

For Malaysia:

Pour la Malaisie:

Por Malasia:

For the Republic
of Maldives:

Pour la République
des Maldives:

Por la República
de Maldivas:

For the Republic
of Malta:

Pour la République
de Malte:

Por la República
de Malta:

For the Islamic
Republic of
Mauritania:

Pour la République
islamique de
Mauritanie:

Por la República
Islámica de
Mauritania:

For Mauritius:

Pour Maurice:

Por Mauricio:

For the United
Mexican States:

Pour les Etats-Unis
du Mexique:

Por los Estados
Unidos Mexicanos:

For the Kingdom of
Morocco:

Pour le Royaume du
Maroc:

Por el Reino de
Marruecos:

For the Kingdom of
the Netherlands:

Pour le Royaume des
Pays-Bas:

Por el Reino de
los Países Bajos:

For New Zealand:

Pour la Nouvelle-Zélande: Por Nueva Zelandia:

For the Republic of
Nicaragua:

Pour la République du
Nicaragua:

Por la República de
Nicaragua:

For the Republic
of Niger:

Pour la République
du Niger:

Por la República
del Níger:

For the Federal
Republic of
Nigeria:

Pour la République
fédérale du
Nigéria:

Por la República
Federal de
Nigeria:

For the Kingdom
of Norway:

Pour le Royaume de
Norvège:

Por el Reino de
Noruega:

For the Islamic
Republic of
Pakistan:

Pour la République
islamique du
Pakistan:

Por la República
Islámica del
Pakistán:

For the Republic
of Peru:

Pour la République
du Pérou:

Por la República
del Perú:

For the Republic
of the Philippines:

Pour la République
des Philippines:

Por la República
de Filipinas:

For the Polish
People's Republic:

Pour la République
populaire de Pologne:

Por la República
Popular Polaca:

For the Portuguese
Republic:

Pour la République
portugaise:

Por la República
Portuguesa:

For the Socialist
Republic of
Romania:

Pour la République
socialiste de
Roumanie:

Por la República
Socialista de
Rumania:

For the Rwandese
Republic:

Pour la République
rwandaise:

Por la República
Rwandesa:

For the Republic
of Senegal:

Pour la République
du Sénégal:

Por la República
del Senegal:

For the Republic
of Sierra Leone:

Pour la République
de Sierra Leone:

Por la República
de Sierra Leona:

For the Republic
of Singapore:

Pour la République
de Singapour:

Por la República
de Singapur:

For the Republic
of South Africa:

Pour la République
sud-africaine:

Por la República
de Sudáfrica:

For the Spanish State:

Pour l'Etat espagnol:

Por el Estado Espanol:

For the Democratic
Socialist Republic
of Sri Lanka:

Pour la République
socialiste
démocratique de
Sri Lanka:

Por la República
Socialista
Democrática de
Sri Lanka:

For the Republic
of Suriname:

Pour la République
du Suriname:

Por la República
de Suriname:

For the Kingdom of
Sweden:

Pour le Royaume de
Suède:

Por el Reino de
Suecia:

For the Swiss
Confederation:

Pour la Confédération
suisse:

Por la Confederación
Suiza:

For the United
Republic of
Tanzania:

Pour la République-
Unie de Tanzanie:

Por la República
Unida de Tanzania:

For the Kingdom of
Thailand:

Pour le Royaume de
Thaïlande:

Por el Reino de
Tailandia:

For the Togolese
Republic:

Pour la République
togolaise:

Por la República
Togolesa:

For the Republic of
Trinidad and Tobago:

Pour la République de
Trinité-et-Tobago:

Por la República de
Trinidad y Tabago:

For the Republic
of Turkey:

Pour la République
turque:

Por la República
de Turquía:

For the Republic
of Uganda:

Pour la République
de l'Ouganda:

Por la República
de Uganda:

For the United
Kingdom of Great
Britain and
Northern Ireland:

Pour le Royaume-Uni
de Grande-Bretagne
et d'Irlande du
Nord:

Por el Reino Unido
de Gran Bretaña
e Irlanda del
Norte:

For the United
States of America:

Pour les Etats-Unis
d'Amérique:

Por los Estados Unidos
de América:

For the Eastern
Republic of
Uruguay:

Pour la République
orientale de
l'Uruguay:

Por la República
Oriental del
Uruguay:

For the Socialist
Federal Republic
of Yugoslavia:

Pour la République
fédérative socialiste
de Yougoslavie:

Por la República
Federativa Socialista
de Yugoslavia:

For the Republic
of Zaïre:

Pour la République
du Zaïre:

Por la República
del Zaire:

For the Republic
of Zambia:

Pour la République
de Zambie:

Por la República
de Zambia:

For the Republic
of Zimbabwe:

Pour la République
du Zimbabwe:

Por la República
de Zimbabwe:

For the European
Economic Community:

Pour la Communauté
économique européenne:

Por la Comunidad
Económica Europea:

A N N E X

SCHEDULES OF CONCESSIONS OF THE
FOLLOWING CONTRACTING PARTIES

Australia	Schedule I
Canada	Schedule V
Austria	Schedule XXXII
Zimbabwe	Schedule LIV
Switzerland	Schedule LIX
Korea	Schedule LX
Hong Kong	Schedule LXXXII

A N N E X E

LISTES DES CONCESSIONS DES
PARTIES CONTRACTANTES SUIVANTES

Australie	Liste I
Canada	Liste V
Autriche	Liste XXXII
Zimbabwe	Liste LIV
Suisse	Liste LIX
Corée	Liste LX
Hong Kong	Liste LXXXII

A N E X O

LISTAS DE CONCESIONES DE LAS
SIGUIENTES PARTES CONTRATANTES

Australia	Lista I
Canadá	Lista V
Austria	Lista XXXII
Zimbabwe	Lista LIV
Suiza	Lista LIX
Corea	Lista LX
Hong Kong	Lista LXXXII

GENERAL AGREEMENT ON TARIFFS AND TRADE

SCHEDULE V — (CANADA)

Consolidation of GATT concessions

SCHEDULE V — CANADA

This Schedule is authentic only in the English and French languages

PART 1

Most-Favoured-Nation Tariff

**SCHEDULE V
CANADA**

11

Section I

LIVE ANIMALS, ANIMAL PRODUCTS

Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze dried.

**SCHEDULE V
CANADA**

01 i'

Chapter I

LIVE ANIMALS

Note

1. This Chapter covers all live animals except

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03 01, 03 06 or 03 07;
- (b) Cultures of micro organisms and other products of heading No. 30 02, and
- (c) Animals of heading No. 95 08

Supplementary Note

- 1. For the purpose of heading Nos. 01 01 to 01 04 inclusive, the expression "pure bred breeding animals" applies only to animals certified by the Director of the Canadian National Livestock Records or the Secretary of any other governing association incorporated under the *Livestock Pedigree Act* as being "pure bred", imported specially for breeding purposes.

SCHEDULE V
CANADA

01-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Live horses, asses, mules and hinnies.					
	-Horses:					
0101.11.00	--Pure-bred breeding animals	Free	G/HS/87/2			
0101.19.00	--Other	Free	G/HS/87/2			
0101.20.00	-Asses, mules and hinnies	Free	G/HS/87/2			
	Live bovine animals.					
	-Pure-bred breeding animals	Free	G/HS/87/2			
	-Other:					
0102.90.10	---Dairy cattle	Free	G/HS/87/2			
0102.90.90	---Other	2 204/kg ¹⁰⁾	G/HS/87/2			
	Live swine.					
	-Pure-bred breeding animals	Free	G/HS/87/2			
	-Other:					
0103.91.00	--Weighing less than 50 kg	Free	G/HS/87/2			
0103.92.00	--Weighing 50 kg or more	Free	G/HS/87/2			
	Live sheep and goats.					
	-Sheep					
	---Pure-bred breeding animals	Free	G/HS/87/2			
	---Other	\$1 each	G/HS/87/2			
	-Goats					
	---Pure-bred breeding animals	Free	G/HS/87/2			
	---Other	\$1 each	G/HS/87/2			
	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.					
	-Weighing not more than 185g:					
	--Fowls of the species <i>Gallus domesticus</i>					
	---For breeding purposes	UNBOUND				
	---Other	24 each	G/HS/87/2			
	--Other					
	---For breeding purposes	UNBOUND				
	---Other:					
	----Ducks, geese and turkeys	12.5%	G/HS/87/2			
	----Guinea fowls	4 414/kg	G/HS/87/2			
	-Other:					
	--Fowls of the species <i>Gallus domesticus</i>	4 414/kg	G/HS/87/2			

¹⁰⁾ The concessional rate of duty of 2 214/kg for live cattle 90 kg or more but less than 120 kg under 0102.90.90 is conditional on the continuation in effect of an applied rate of duty of 2 214/kg under USA Item 0102.90.40.

11
12
13

**SCHEDULE V
CANADA**

01-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0105.99.00	--Other	4.414/kg	G/HS/87/2			
0106.00.00	Other live animals.	Free ¹¹	G/HS/87/2			

¹¹ Bees unbound.

**SCHEDULE V
CANADA**

021

Chapter 2

MEAT AND EDIBLE MEAT OFFAL

Note

1. This Chapter does not cover
 - (a) Products of the kinds described in heading Nos. 02 01 to 02 08 or 02 10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading No. 05 04) or animal blood (heading No. 05 11 or 30 02); or
 - (c) Animal fat, other than products of heading No. 02 09 (Chapter 15)

SCHEDULE V
CANADA

02-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0201.10.00 0201.20.00 0201.30.00	Meat of bovine animals, fresh or chilled. -Carcasses and half-carcasses -Other cuts with bone in -Boneless	4 41¢/kg 4 41¢/kg 4 41¢/kg	G/HS/B1/2 G/HS/B1/2 G/HS/B1/2			
0202.10.00 0202.20.00 0202.30.00	Meat of bovine animals, frozen. -Carcasses and half-carcasses -Other cuts with bone in -Boneless	4 41¢/kg 4 41¢/kg 4 41¢/kg	G/HS/B1/2 G/HS/B1/2 G/HS/B1/2			
0203.11.00 0203.12.00 0203.19.00 0203.21.00 0203.22.00 0203.29.00	Meat of swine, fresh, chilled or frozen. -Fresh or chilled: --Carcasses and half-carcasses --Hams, shoulders and cuts thereof, with bone in --Other -Frozen: --Carcasses and half-carcasses --Hams, shoulders and cuts thereof, with bone in --Other	Free Free Free Free Free Free	G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2			
0204.10.00 0204.21.00 0204.22.00 0204.23.00 0204.30.00 0204.41.00 0204.42.00 0204.43.00 0204.50.00	Meat of sheep or goats, fresh, chilled or frozen. -Carcasses and half-carcasses of lamb, fresh or chilled -Other meat of sheep, fresh or chilled: --Carcasses and half-carcasses --Other cuts with bone in --Boneless -Carcasses and half-carcasses of lamb, frozen -Other meat of sheep, frozen: --Carcasses and half-carcasses --Other cuts with bone in --Boneless -Meat of goats	6 61¢/kg 6 61¢/kg 6 61¢/kg 6 61¢/kg 6 61¢/kg 6 61¢/kg 6 61¢/kg 6 61¢/kg 6 61¢/kg Free	G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2 G/HS/B1/2			
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	Free	G/HS/B1/2			

→
CJ
CO

**SCHEDULE V
CANADA**

02-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0206.10.00 0206.21.00 0206.22.00 0206.29.00 0206.30.00 0206.41.00 0206.49.00 0206.80.00 0206.90.00	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. -Of bovine animals, fresh or chilled -Of bovine animals, frozen: --Tongues --Livers --Other -Of swine, fresh or chilled -Of swine, frozen: --Livers --Other -Other, fresh or chilled -Other, frozen	Free Free Free Free Free Free Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
0207.10.00	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen. -Poultry not cut in pieces, fresh or chilled	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	G/HS/87/2			
0207.21.00	-Poultry not cut in pieces, frozen: --Fowls of the species <i>Gallus domesticus</i>	12.5% but not less than 11.02¢ /kg or more than 22.05¢ /kg	G/HS/87/2			

SCHEDULE V
CANADA

02-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0207.22.00	--Turkeys	12.5% but not more than 11.02¢/kg or more than 22.05¢/kg	G/HS/81/2			
0207.23.00	--Ducks, geese and guinea fowls	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	G/HS/81/2			
0207.31.00 0207.39.00	-Poultry cuts and offal (including livers), fresh or chilled: --Fatty livers of geese or ducks --Other	Free 12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	G/HS/81/2 G/HS/81/2			
0207.41.00	-Poultry cuts and offal other than livers, frozen: --Of fowls of the species <i>Gallus domesticus</i>	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	G/HS/81/2			

135

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0207.42.00	--Of turkeys	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	G/HS/B1/2			
0207.43.00	--Of ducks, geese or guinea fowls	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	G/HS/B1/2			
0207.50.00	-Poultry livers, frozen	Free	G/HS/B1/2			
0208.10.00	Other meat and edible meat offal, fresh, chilled or frozen.					
0208.20.00	-Of rabbits or hares	Free	G/HS/B1/2			
0208.90.00	-Frogs' legs	Free	G/HS/B1/2			
0208.90.00	-Other	Free	G/HS/B1/2			
0209.00.10	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.					
0209.00.10	---Pig fat	Free	G/HS/B1/2			
0209.00.20	---Poultry fat	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	G/HS/B1/2			

SCHEDULE V
CANADA

02-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0210.11.00	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. -Meat of swine: --Hams, shoulders and cuts thereof, with bone in	2.214/kg	G/HS/87/2			
0210.12.00	--Bellies (streaky) and cuts thereof	2.214/kg	G/HS/87/2			
0210.19.10	---Other	Free	G/HS/87/2			
0210.19.90	---Salt pork in barrels	2.214/kg	G/HS/87/2			
0210.20.00	---Other	2.214/kg	G/HS/87/2			
0210.20.00	-Meat of bovine animals	2.214/kg	G/HS/87/2			
0210.90.10	-Other, including edible flours and meals of meat or meat offal ---Meat of poultry	12.5% but not less than 11.02¢/kg or more than 22.05¢/kg	G/HS/87/2			
0210.90.90	---Other	2.214/kg	G/HS/87/2			

**SCHEDULE V
CANADA**

031

Chapter 3

**FISH AND CRUSTACEANS, MOLLUSCS
AND OTHER AQUATIC INVERTEBRATES**

Note.

1. This Chapter does not cover
 - (a) Marine mammals (heading No. 01 06) or meat thereof (heading No. 02 08 or 02 10).
 - (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23 01), or
 - (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16 04)

SCHEDULE V
CANADA

03-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
0301.10.00	Live fish. -Ornamental fish	Free	G/HS/B7/2			
0301.91.00	-Other live fish: --Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aquabonita</i> , <i>Salmo gillae</i>)	Free	G/HS/B7/2			
0301.92.00	--Eels (<i>Anguilla</i> spp.)	Free	G/HS/B7/2			
0301.93.00	--Carp	Free	G/HS/B7/2			
0301.99.00	--Other	Free	G/HS/B7/2			
	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.					
0302.11.00	-Salmonidae, excluding livers and roes: --Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aquabonita</i> , <i>Salmo gillae</i>)	Free	G/HS/B7/2			
0302.12.00	--Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	G/HS/B7/2			
0302.19.00	--Other	Free	G/HS/B7/2			
	-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:					
0302.21.00	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	G/HS/B7/2			
0302.22.00	--Plaice (<i>Pleuronectes platessa</i>)	Free	G/HS/B7/2			
0302.23.00	--Sole (<i>Solea</i> spp.)	Free	G/HS/B7/2			
0302.29.00	--Other	Free	G/HS/B7/2			
	-Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes:					
0302.31.00	--Albacore or longfinned tunas (<i>Thunnus</i> <i>alalunga</i>)	Free	G/HS/B7/2			
0302.32.00	--Yellowfin tunas (<i>Thunnus albacares</i>)	Free	G/HS/B7/2			
0302.33.00	--Skipjack or stripe-bellied bonito	Free	G/HS/B7/2			
0302.39.00	--Other	Free	G/HS/B7/2			
0302.40.00	-Herrings (<i>Clupea harengus</i> , <i>Clupea</i> <i>pallasii</i>), excluding livers and roes	Free	G/HS/B7/2			
0302.50.00	-Cod (<i>Gadus morhua</i> , <i>Gadus opac</i> , <i>Gadus</i> <i>macrocephalus</i>), excluding livers and roes	Free	G/HS/B7/2			
	-Other fish, excluding livers and roes:					

100

SCHEDULE V
CANADA

03-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0302.61.00	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	Free	G/HS/R1/2			
0302.62.00	--Haddock (<i>Melanogrammus aeglefinus</i>)	Free	G/HS/R1/2			
0302.63.00	--Coalfish (<i>Pollachius virens</i>)	Free	G/HS/R1/2			
0302.64.00	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	Free	G/HS/R1/2			
0302.65.00	--Dogfish and other sharks	Free	G/HS/R1/2			
0302.66.00	--Eels (<i>Anquilla</i> spp.)	Free	G/HS/R1/2			
0302.69.00	--Other	Free	G/HS/R1/2			
0302.70.00	-Livers and roes	5%	G/HS/R1/2			
	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.					
0303.10.00	-Pacific salmon (<i>Oncorhynchus</i> spp.), excluding livers and roes -Other salmonidae, excluding livers and roes:	Free	G/HS/R1/2			
0303.21.00	--Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aquabonita</i> , <i>Salmo gillae</i>)	Free	G/HS/R1/2			
0303.22.00	--Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	G/HS/R1/2			
0303.29.00	--Other -Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	Free	G/HS/R1/2			
0303.31.00	--Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	G/HS/R1/2			
0303.32.00	--Plaice (<i>Pleuronectes platessa</i>)	Free	G/HS/R1/2			
0303.33.00	--Sole (<i>Solea</i> spp.)	Free	G/HS/R1/2			
0303.39.00	--Other -Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	Free	G/HS/R1/2			
0303.41.00	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free	G/HS/R1/2			
0303.42.00	--Yellowfin tunas (<i>Thunnus albacares</i>)	Free	G/HS/R1/2			
0303.43.00	--Skipjack or stripe-bellied bonito	Free	G/HS/R1/2			
0303.49.00	--Other	Free	G/HS/R1/2			
0303.50.00	-Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	Free	G/HS/R1/2			

170

SCHEME V
CANADA

03-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0303.60.00	-Cod (<i>Gadus morhua</i> , <i>Gadus opac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	Free	G/HS/87/2			
0303.71.00	-Other fish, excluding livers and roes: --Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	Free	G/HS/87/2			
0303.72.00	--Haddock (<i>Melanogrammus aeglefinus</i>)	Free	G/HS/87/2			
0303.73.00	--Coalfish (<i>Pollachius virens</i>)	Free	G/HS/87/2			
0303.74.00	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	Free	G/HS/87/2			
0303.75.00	--Dogfish and other sharks	Free	G/HS/87/2			
0303.76.00	--Eels (<i>Anguilla</i> spp.)	Free	G/HS/87/2			
0303.77.00	--Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	Free	G/HS/87/2			
0303.78.00	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	Free	G/HS/87/2			
0303.79.00	--Other	Free	G/HS/87/2			
0303.80.00	-Livers and roes	5%	G/HS/87/2			
	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.					
0304.10.00	-Fresh or chilled	Free	G/HS/87/2			
0304.20.00	-Frozen fillets	Free	G/HS/87/2			
0304.90.00	-Other	Free	G/HS/87/2			
	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.					
0305.10.00	-Fish meal fit for human consumption	5%	G/HS/87/2			
0305.20.00	-Livers and roes, dried, smoked, salted or in brine	5%	G/HS/87/2			
0305.30.00	-Fish fillets, dried, salted or in brine, but not smoked	Free	G/HS/87/2			
0305.41.00	-Smoked fish, including fillets: --Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Bufo bufo</i>)	Free	G/HS/87/2			
0305.42.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	G/HS/87/2			
0305.49.00	--Other -Dried fish, whether or not salted but not smoked:	Free	G/HS/87/2			

141

SCHEDULE V
CANADA

014

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0305.51.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	G/HS/RT/2			
0305.59.00	--Other	Free	G/HS/RT/2			
	-Fish, salted but not dried or smoked and fish in brine:					
0305.61.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	G/HS/RT/2			
0305.62.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	G/HS/RT/2			
0305.63.00	--Anchovies (<i>Engraulis spp.</i>)	Free	G/HS/RT/2			
0305.69.00	--Other	Free	G/HS/RT/2			
	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.					
	-Frozen:					
0306.11.00	--Rock lobster and other sea crawfish (<i>Palaemonus spp.</i> , <i>Panulirus spp.</i> , <i>Decapoda spp.</i>)	0%	G/HS/RT/2			
0306.12.00	--Lobsters (<i>Homarus spp.</i>)	Free	G/HS/RT/2			
0306.13.00	--Shrimps and prawns	Free	G/HS/RT/2			
0306.14.00	--Crabs	0%	G/HS/RT/2			
0306.19.00	--Other	0%	G/HS/RT/2			
	-Not frozen:					
0306.21.00	--Rock lobster and other sea crawfish (<i>Palaemonus spp.</i> , <i>Panulirus spp.</i> , <i>Decapoda spp.</i>)	0%	G/HS/RT/2			
0306.22.00	--Lobsters (<i>Homarus spp.</i>)	Free	G/HS/RT/2			
0306.23.00	--Shrimps and prawns	Free	G/HS/RT/2			
0306.24.00	--Crabs	0%	G/HS/RT/2			
0306.29.00	--Other	0%	G/HS/RT/2			
	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine.					
	-Oysters					
0307.10.10	--In shell	5%	G/HS/RT/2			
0307.10.20	--Shelled	Free	G/HS/RT/2			

SCHEDULE V
CANADA

03-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0307.21.00	-Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> ; --Live, fresh or chilled	Free	G/HS/87/2			
0307.29.10	--Other	Free	G/HS/87/2			
0307.29.20	---Frozen	Free	G/HS/87/2			
0307.31.00	---Dried, salted or in brine	6%	G/HS/87/2			
0307.31.00	-Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.); --Live, fresh or chilled	Free	G/HS/87/2			
0307.39.00	--Other	Free	G/HS/87/2			
0307.41.00	-Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioteuthis</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Teuthis</i> spp.); --Live, fresh or chilled	Free	G/HS/87/2			
0307.49.00	--Other	Free	G/HS/87/2			
0307.51.00	-Octopus (<i>Octopus</i> spp.); --Live, fresh or chilled	Free	G/HS/87/2			
0307.59.00	--Other	Free	G/HS/87/2			
0307.60.00	-Snails, other than sea snails	Free	G/HS/87/2			
0307.91.00	-Other: --Live, fresh or chilled	Free	G/HS/87/2			
0307.99.00	--Other	Free	G/HS/87/2			

671

**SCHEDULE V
CANADA**

041

Chapter 4

**DAIRY PRODUCTS, BIRDS' EGGS, NATURAL HONEY,
EDIBLE PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED**

Notes

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04 06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more,
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%, and
 - (c) they are moulded or capable of being moulded.

Supplementary Note

1. The weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under the following tariff item Nos.:

0402 10 00
0402 21 10
0402 29 10
0402 91 00
0402 99 00
0403 90 10
0404 10 10

11
11
11

SCHEDULE V
CANADA

04-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	17.5%	G/HS/87/2			
0401.20.00	-Of a fat content, by weight, not exceeding 1%	17.5%	G/HS/87/2			
0401.30.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	17.5%	G/HS/87/2			
	-Of a fat content, by weight, exceeding 6%					
0402.10.00	Milk and cream, concentrated or containing added sugar or other sweetening matter.	7.724/kg	G/HS/87/2			
	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%					
	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:					
	--Not containing added sugar or other sweetening matter					
0402.21.10	---Milk	7.724/kg	G/HS/87/2			
0402.21.20	---Cream	15%	G/HS/87/2			
	--Other					
0402.29.10	---Milk	7.724/kg	G/HS/87/2			
0402.29.20	---Cream	15%	G/HS/87/2			
	-Other:					
0402.91.00	--Not containing added sugar or other sweetening matter	6.614/kg	G/HS/87/2			
0402.99.00	--Other	6.614/kg	G/HS/87/2			
	Buttermilk, curdled milk and cream, yogourt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.					
0403.10.00	-Yogourt	15%	G/HS/87/2			
0403.90.10	---Powdered buttermilk	7.724/kg	G/HS/87/2			
0403.90.90	---Other	17.5%	G/HS/87/2			

145

SCHEDULE V
CANADA

04.2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
0404.10.10 0404.10.90 0404.90.00	<p>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</p> <p>-Whey, whether or not concentrated or containing added sugar or other sweetening matter</p> <p>---Powder ---Other -Other</p>	7.124/kg 17.5% 15%	G/HS/B7/2 G/HS/B7/2 G/HS/B7/2			
0405.00.10 0405.00.90	<p>Butter and other fats and oils derived from milk.</p> <p>---Butter ---Other</p>	26.46¢/kg 17.5%	G/HS/B7/2 G/HS/B7/2			
0406.10.00 0406.20.10 0406.20.90 0406.30.00 0406.40.00 0406.90.10 0406.90.90	<p>Cheese and curd.</p> <p>-Fresh cheese (including whey cheese), not fermented, and curd</p> <p>-Grated or powdered cheese, of all kinds</p> <p>---Cheddar and cheddar types ---Other</p> <p>-Processed cheese, not grated or powdered</p> <p>-Blue-veined cheese -Other cheese</p> <p>---Cheddar and cheddar types ---Other</p>	7.724/kg 6.614/kg 7.724/kg 7.724/kg 7.724/kg 6.614/kg 7.724/kg	G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2			
0407.00.00	<p>Birds' eggs, in shell, fresh, preserved or cooked.</p>	3.5¢/doz	G/HS/B7/2			

**SCHEDULE V
CANADA**

04 3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.					
0408.11.00	-Egg yolks: --Dried	20%	G/HS/87/2			
0408.19.00	--Other	15.434 /kg	G/HS/87/2			
0408.91.00	-Other: --Dried	20%	G/HS/87/2			
0408.99.00	--Other	15.434 /kg	G/HS/87/2			
0409.00.00	Natural honey.	3.314/kg	G/HS/87/2			
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	17.5%	G/HS/87/2			

147

**SCHEDULE V
CANADA**

05 I

Chapter 5

**PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED**

Notes.

1. This Chapter does not cover:
 - (a) Edible products (other than guts, blacklers and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried),
 - (b) Hides or skins (including furskins) other than goods of heading No. 05 05 and parings and similar waste of raw hides or skins of heading No. 05 11 (Chapter 41 or 43),
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI), or
 - (d) Prepared knots or tufts for broom or brush making (heading No. 96 03)
2. For the purpose of heading No. 05 01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Supplementary Note

1. Tariff item No. 0510 00 10 covers all products of heading No. 05 10, other than animal urine, used in the preparation of pharmaceutical products.

11
11
00

**SCHEME V
CANADA**

05-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Free	G/HS/87/2			
0502.10.00	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	Free	G/HS/87/2			
0502.90.00	-Pigs', hogs' or boars' bristles and hair and waste thereof -Other	Free	G/HS/87/2			
0503.00.10	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	25%	G/HS/87/2			
0503.00.90	---Put up as a layer with support material ---Other	Free	G/HS/87/2			
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.	Free	G/HS/87/2			
0505.10.00	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.	Free	G/HS/87/2			
0505.90.00	-Feathers of a kind used for stuffing; down -Other	Free	G/HS/87/2			
0506.10.10	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.	Free	G/HS/87/2			
0506.10.90	-Ossein and bones treated with acid - For use in the manufacture of gelatin	10.2%	G/HS/87/2			
0506.90.00	---Other -Other	Free	G/HS/87/2			

SCHEME V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR's on Earlier Concessions
0507.10.00 0507.90.00	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. -Ivory; Ivory powder and waste -Other	Free UNBOUND	G/H5/B7/2			
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	Free	G/H5/B7/2			
0509.00.00	Natural sponges of animal origin.	Free	G/H5/B7/2			
0510.00.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. ---Glands and other animal products, other than animal urine, for use in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	UNBOUND				
0510.00.90	---Other	10.2%	G/H5/B7/2			
0511.10.00	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. -Bovine semen -Other:	UNBOUND				
0511.91.00	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free	G/H5/B7/2			
0511.99.00	--Other	Free	G/H5/B7/2			

**SCHEDULE V
CANADA**

H 1

Section II

VEGETABLE PRODUCTS

Note

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 6

LIVE TREES AND OTHER PLANTS, BULBS, ROOTS AND THE LIKE,
CUT FLOWERS AND ORNAMENTAL FOLIAGE

Notes

1. Subject to the second part of heading No. 06 01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use, nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading No. 06 03 or 06 04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97 01.

SCHEDULE V
CANADA

06-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.					
	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant					
	---Bulbs:					
0601.10.11	----Of the genus <i>narcissus</i>	10%	G/HS/81/2			
0601.10.19	----Other	10%	G/HS/81/2			
	---Tubers, tuberous roots, corms, crowns and rhizomes:					
0601.10.21	----Tuberous roots of cannas, dahlias and paeonias	Free	G/HS/81/2			
0601.10.22	----Gladoliolus corms	12.5%	G/HS/81/2			
0601.10.23	----Rhubarb crowns and asparagus crowns	Free	G/HS/81/2			
0601.10.29	----Other	10%	G/HS/81/2			
	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots					
	---Bulbs					
0601.20.10	---Tubers, tuberous roots, corms, crowns and rhizomes:	10%	G/HS/81/2			
	----Tuberous roots of cannas, dahlias and paeonias					
0601.20.21	----Tuberous roots of cannas, dahlias and paeonias	Free	G/HS/81/2			
0601.20.22	----Chicory plants and roots	Free	G/HS/81/2			
0601.20.29	----Other	10%	G/HS/81/2			
	Other live plants (including their roots), cuttings and slips; mushroom spawn.					
0602.10.00	-Unrooted cuttings and slips	Free	G/HS/81/2			
0602.20.00	-Edible fruit or nut trees, shrubs and bushes, grafted or not	Free**	G/HS/81/2			
0602.30.00	-Rhododendrons and azaleas, grafted or not	Free	G/HS/81/2			
	-Roses, grafted or not					
0602.40.10	--Multiflora rosebushes	10%	G/HS/81/2			
0602.40.90	---Other	Free	G/HS/81/2			
	Other:					
0602.91.00	--Mushroom spawn	Free	G/HS/81/2			
	--Other					
	** Fruit trees ungrafted					

13
14
15

SCHEDULE V
CANADA

06-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0602.99.10	---Palms, ferns (other than tuberous rooted ferns), rubber plants (Ficus), lilacs, araucarias, laurels, cacti, trees, teasels, sweet potato plants, cabbage seedlings, cauliflower seedlings, onion seedlings and strawberry plants	Free**	G/HS/87/2			
0602.99.91	---Other:					
0602.99.91	----For propagation purposes	Free	G/HS/87/2			
0602.99.99	----Other	10%	G/HS/87/2			
	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
	-Fresh					
0603.10.10	---Orchids	UNBOUND				
0603.10.90	---Other	12.5%	G/HS/87/2			
	-Other					
0603.90.10	---Dyed, bleached or impregnated	10.2%	G/HS/87/2			
0603.90.90	---Other	12.5%	G/HS/87/2			
	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
0604.10.00	-Mosses and lichens	UNBOUND				
	-Other:					
	--Fresh					
0604.91.10	---Grasses and palm leaves	Free	G/HS/87/2			
0604.91.20	---Foliage of <i>Asparagus setaceus</i>	12.5%	G/HS/87/2			
0604.91.30	---Christmas trees	UNBOUND				
0604.91.90	---Other	12.5%	G/HS/87/2			
	--Other					
0604.99.10	---Grasses and palm leaves	UNBOUND				
0604.99.90	---Other	12.5%	G/HS/87/2			
** Cacti bound at 10.2%. Trees & teasels unbound						

154

**SCHEDULE V
CANADA**

074

Chapter 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

1. This Chapter does not cover forage products of heading No. 12.14.
2. In heading Nos. 07.03, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading No. 07.12 covers all dried vegetables of the kinds falling in heading Nos. 07.01 to 07.11, other than
 - (a) dried leguminous vegetables, shelled (heading No. 07.13),
 - (b) sweet corn in the forms specified in heading Nos. 11.02 to 11.04,
 - (c) flour, meal and flakes of potatoes (heading No. 11.05),
 - (d) flour and meal of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06)
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 09.04).

Supplementary Notes

1. The weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under heading No. 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08 or 07.09.
2.
 - (a) The Minister or Deputy Minister may, subject to a tariff item mentioned in Supplementary Note 2 (b), order that a tariff item mentioned in Supplementary Note 2 (c) be suspended, for a period specified in the order, with respect to goods specified in the order and that a tariff item mentioned in Supplementary Note 2 (b) shall apply to those goods, when those goods are imported through a customs office in a region or part of Canada specified in the order during that period.
 - (b) Tariff items that may be brought into force: 0702 00 91, 0703 10 21, 0703 10 31, 0703 10 91, 0704 10 11 or 0704 10 12, 0704 20 11 or 0704 20 12, 0704 90 21, 0704 90 31, 0704 90 41, 0705 11 11 or 0705 11 12, 0705 19 11 or 0705 19 12, 0706 10 11 or 0706 10 12, 0706 10 21 or 0706 10 22, 0706 90 21 or 0706 90 22, 0706 90 51, 0707 00 91, 0708 10 91, 0708 20 21 or 0708 20 22, 0709 20 91, 0709 40 11 or 0709 40 12, 0709 60 10, 0709 90 31, 0709 90 41, or 0709 90 51 or 0709 90 52.
 - (c) Tariff items that may be suspended: 0702 00 99, 0703 10 29, 0703 10 39, 0703 10 99, 0704 10 90, 0704 20 90, 0704 90 29, 0704 90 39, 0704 90 49, 0705 11 90, 0705 19 90, 0706 10 30, 0706 90 30, 0706 90 59, 0707 00 99, 0708 10 99, 0708 20 30, 0708 20 99, 0709 40 90, 0709 60 90, 0709 90 39, 0709 90 49 or 0709 90 60.

13
17
15

**SCHEDULE V
CANADA**

07 H

-
- (d) If, before the coming into force of an order under Supplementary Note 2 (a), a person purchased goods for importation through a customs office in a region or part of Canada specified in the order, in the expectation in good faith that the free rate of customs duty set out in a tariff item or tariff items listed in Supplementary Note 2 (c) would apply to the goods, and, at the time of the coming into force of the order, the goods were in transit to the purchaser in Canada, the tariff item or tariff items listed in Supplementary Note 2 (c) apply to the goods, notwithstanding the order.
3. (a) The Minister or Deputy Minister may order, for goods specified in the order and described in tariff item No. 0703 20 00, 0703 90 00, 0704 90 90, 0706 90 40, 0708 20 99, 0708 90 90, 0709 90 20, 0709 90 99 or 0714 90 21, that the rate of customs duty applicable to those goods be suspended for a period specified in the order and that a free rate of customs duty shall apply to those goods when those goods are imported through a customs office in a region or part of Canada specified in the order during that period.
- (b) If, before an order under Supplementary Note 3 (a) is revoked or otherwise ceases to have effect, a person purchased goods for importation through a customs office in a region or part of Canada specified in the order, in the expectation in good faith that the free rate of duty would apply to the goods, and, at the time the order is revoked or ceases to have effect, the goods were in transit to the purchaser in Canada, the free rate of customs duty applies to the goods, notwithstanding that the order has ceased to have effect.
4. An order made by the Minister or Deputy Minister pursuant to Supplementary Note 2 (a) or 3 (a) shall be deemed not to be a regulation within the meaning and for the purposes of the *Statutory Instruments Act*.

SCHEDULE V
CANADA

07 1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
0701.10.00	Potatoes, fresh or chilled. -Seed	\$7.72 /tonne	G/HS/87/2			
0701.90.00	-Other	\$7.72 /tonne	G/HS/87/2			
0702.00.10	Tomatoes, fresh or chilled. ---For processing	2.21¢/kg but not less than 15%	G/HS/87/2			
0702.00.91	---Other: ----Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 32 weeks in any 12 month period ending 31st March	5.51¢/kg but not less than 15%	G/HS/87/2			
0702.00.99	----Other	Free	G/HS/87/2			
0703.10.10	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. -Onions and shallots ---Onion sets	6.61¢/kg but not less than 15%	G/HS/87/2			
0703.10.21	---Onions, Spanish-type, for processing ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	3.31¢/kg but not less than 15%	G/HS/87/2			
0703.10.29	----Other	Free	G/HS/87/2			
0703.10.31	---Onions or shallots, green: ----Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 22 weeks in any 12 month period ending 31st March	5.51¢/kg but not less than 12.5%	G/HS/87/2			
0703.10.39	- Other Other	Free	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0703.10.91	----Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 46 weeks in any 12 month period ending 31st March	3.314/kg but not less than 15%	G/HS/87/2			
0703.10.99	----Other	Free	G/HS/87/2			
0703.20.00	-Garlic	5%	G/HS/87/2			
0703.90.00	-Leeks and other alliaceous vegetables	5%	G/HS/87/2			
	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. -Cauliflowers and headed broccoll ---Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 20 weeks in any 12 month period ending 31st March:					
0704.10.11	----In packages of a weight not exceeding 2.27 kg each	2.214/kg but not less than 5%, plus 5%	G/HS/87/2			
0704.10.12	----In bulk or in packages of a weight exceeding 2.27 kg each	2.214/kg but not less than 5%	G/HS/87/2			
0704.10.90	---Other -Brussels sprouts ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 20 weeks in any 12 month period ending 31st March:	Free	G/HS/87/2			
0704.20.11	----In packages of a weight not exceeding 2.27 kg each	6.614/kg but not less than 12.5%, plus 5%	G/HS/87/2			

SCHEDULE V
CANADA

07-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0704.20.12	----In bulk or in packages of a weight exceeding 2.27 kg each	6.61¢/kg but not less than 12.5%	G/HS/87/2			
0704.20.90	---Other	Free	G/HS/87/2			
0704.90.10	---Other ---Broccoli for processing	3.31¢/kg but not less than 10%	G/HS/87/2			
0704.90.21	---Other broccoli: ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 16 weeks in any 12 month period ending 31st March	5.51¢/kg but not less than 15%	G/HS/87/2			
0704.90.29	----Other	Free	G/HS/87/2			
0704.90.31	---Cabbage (<i>brassica oleracea, capitata</i>): ----Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 34 weeks in any 12 month period ending 31st March	2.76¢/kg but not less than 15%	G/HS/87/2			
0704.90.39	----Other	Free	G/HS/87/2			
0704.90.41	---Cabbage, Chinese or Chinese lettuce (<i>brassica rapa, chinensis</i> , and <i>brassica rapa, pekinensis</i>): ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 30 weeks in any 12 month period ending 31st March	2.76¢/kg but not less than 15%	G/HS/87/2			
0704.90.49	---Other	Free	G/HS/87/2			
0704.90.90	---Other	5%	G/HS/87/2			
	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>cichorium spp.</i>), fresh or chilled. -Lettuce: --Cabbage lettuce (head lettuce)					

150

SCHEDULE V
CANADA

07.4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0705.11.11	<p>---Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 16 weeks in any 12 month period ending 31st March:</p> <p>----In packages of a weight not exceeding 2.27 kg each</p>	<p>2.764/kg but not less than 15% plus 5%</p>	G/HS/B7/2			
0705.11.12	<p>----In bulk or in packages of a weight exceeding 2.27 kg each</p>	<p>2.764/kg but not less than 15% Free</p>	G/HS/B7/2			
0705.11.90	<p>---Other</p> <p>--Other</p>	Free	G/HS/B7/2			
0705.19.11	<p>---Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 16 weeks in any 12 month period ending 31st March:</p> <p>----In packages of a weight not exceeding 2.27 kg each</p>	<p>2.764/kg but not less than 15% plus 5%</p>	G/HS/B7/2			
0705.19.12	<p>----In bulk or in packages of a weight exceeding 2.27 kg each</p>	<p>2.764/kg but not less than 15% Free</p>	G/HS/B7/2			
0705.19.90	<p>---Other</p>	Free	G/HS/B7/2			
0705.21.00	<p>--Witloof chicory (<i>Cichorium intybus</i> var. <i>latiosum</i>)</p>	Free	G/HS/B7/2			
0705.29.00	<p>--Other</p> <p>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. Carrots and turnips</p>	Free	G/HS/B7/2			

100

SCHEDULE V
CANADA

07-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0706.10.11	<p>---Baby carrots (of a length not exceeding 11 cm), imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 40 weeks in any 12 month period ending 31st March:</p> <p>----In packages of a weight not exceeding 2.27 kg each</p>	2 21¢/kg but not less than 5%, plus 5%	G/HS/87/2			
0706.10.12	<p>----In bulk or in packages of a weight exceeding 2.27 kg each</p>	2 21¢/kg but not less than 5%	G/HS/87/2			
0706.10.21	<p>---Carrots, other than baby carrots, imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 40 weeks in any 12 month period ending 31st March:</p> <p>----In packages of a weight not exceeding 2.27 kg each</p>	1.1¢/kg plus 5%	G/HS/87/2			
0706.10.22	<p>----In bulk or in packages of a weight exceeding 2.27 kg each</p>	1.1¢/kg	G/HS/87/2			
0706.10.30	<p>---Other carrots</p>	Free	G/HS/87/2			
0706.10.40	<p>---Turnips</p>	Free	G/HS/87/2			
0706.90.10	<p>---Other</p>					
0706.90.10	<p>---Beets, for processing</p>	2 21¢/kg but not less than 20%	G/HS/87/2			
0706.90.10	<p>---Other beets imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 34 weeks in any 12 month period ending 31st March:</p>					

11
11

SCHEDULE V
CANADA

07-G

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0706.90.21	----In packages of a weight not exceeding 2.27 kg each	2 21¢/kg but not less than 10% plus 5%	G/HS/RT/2			
0706.90.22	----In bulk or in packages of a weight exceeding 2.27 kg each	2 21¢/kg but not less than 10%	G/HS/RT/2			
0706.90.30	---Other beets	Free	G/HS/RT/2			
0706.90.40	---Salsify and celeriac	5%	G/HS/RT/2			
	---Radishes:					
0706.90.51	----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 26 weeks in any 12 month period ending 31st March	2 21¢/kg but not less than 10%	G/HS/RT/2			
0706.90.59	----Other	Free	G/HS/RT/2			
0706.90.90	---Other	Free	G/HS/RT/2			
	Cucumbers and gherkins, fresh or chilled.					
0707.00.10	---For processing	2 21¢/kg but not less than 10%	G/HS/RT/2			
	---Other:					
0707.00.91	----Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 30 weeks in any 12 month period ending 31st March	4 96¢/kg but not less than 15%	G/HS/RT/2			
0707.00.99	----Other	Free	G/HS/RT/2			
	Leguminous vegetables, shelled or unshelled, fresh or chilled.					
0708.10.10	-Peas (<i>Pisum sativum</i>)					
	---For processing	2 21¢/kg but not less than 10%	G/HS/RT/2			
	Other:					

SCHEDULE V
CANADA

01-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on earlier Concessions
0708.10.91	----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	4.41¢/kg but not less than 10%	G/HS/87/2			
0708.10.99	----Other	Free	G/HS/87/2			
0708.20.10	-Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) ---Snap beans for processing	2.21¢/kg but not less than 10%	G/HS/87/2			
	---Other snap beans, imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 14 weeks in any 12 month period ending 31st March:					
0708.20.21	----In packages of a weight not exceeding 2.27 kg each	4.41¢/kg but not less than 10%, plus 5%	G/HS/87/2			
0708.20.22	----In bulk or in packages of a weight exceeding 2.27 kg each	4.41¢/kg but not less than 10%	G/HS/87/2			
0708.20.30	---Other snap beans	Free	G/HS/87/2			
	---Other:					
0708.20.91	----Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	Free	G/HS/87/2			
0708.20.99	----Other	5%	G/HS/87/2			
	-Other leguminous vegetables					
0708.90.10	---Chickpeas (garbanzos), lupini beans, pigeon peas (Congo, dahl and toor), catjang peas, no-eye peas, Angola peas and guar seeds	Free	G/HS/87/2			
0708.90.90	---Other	5%	G/HS/87/2			
0709.10.00	Other vegetables, fresh or chilled -Globe artichokes -Asparagus	Free	G/HS/87/2			

SCHEDULE V
CANADA

07 B

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0709.20.10	---For processing	11.024 /kg but not less than 15%	G/HS/B7/2			
0709.20.91	---Other: ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 8 weeks in any 12 month period ending 31st March	12.134 /kg but not less than 15%	G/HS/B7/2			
0709.20.99	----Other	Free	G/HS/B7/2			
0709.30.00	-Aubergines (egg-plants) -Celery other than celeriac ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 18 weeks in any 12 month period ending 31st March:	Free	G/HS/B7/2			
0709.40.11	----In packages of a weight not exceeding 2.27 kg each	4.414/kg but not less than 15%, plus 5%	G/HS/B7/2			
0709.40.12	----In bulk or in packages of a weight exceeding 2.27 kg each	4.414/kg but not less than 15%	G/HS/B7/2			
0709.40.90	---Other	Free	G/HS/B7/2			
0709.51.10	-Mushrooms and truffles: --Mushrooms ---For processing	9.924/kg but not less than 10%	G/HS/B7/2			
0709.51.90	---Other	15.6%	G/HS/B7/2			
0709.52.00	--Truffles	Free	G/HS/B7/2			
0709.60.10	-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	4.414/kg but not less than 10%	G/HS/B7/2			
0709.60.90	-- Other	Free	G/HS/B7/2			

SCHEDULE V
CANADA

07-9

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0709.70.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	G/HS/87/2			
0709.90.10	-Other	Free	G/HS/87/2			
0709.90.20	---Cress	5%	G/HS/87/2			
0709.90.31	---Marrows, pumpkins and squash					
	---Parsley:					
	----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 16 weeks in any 12 month period ending 31st March	3.864/kg but not less than 10%	G/HS/87/2			
0709.90.39	----Other	Free	G/HS/87/2			
	---Rhubarb:					
0709.90.41	----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	2.214/kg but not less than 5%	G/HS/87/2			
0709.90.49	----Other	Free	G/HS/87/2			
	---Sweet corn-on-the-cob, imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March:					
0709.90.51	----In packages of a weight not exceeding 2.27 kg each	3.314/kg but not less than 15%, plus 5%	G/HS/87/2			
0709.90.52	----In bulk or in packages of a weight exceeding 2.27 kg each	3.314/kg but not less than 15%	G/HS/87/2			
0709.90.60	--Other sweet corn-on-the-cob	Free	G/HS/87/2			
	---Other:					
0709.90.91	----Bamboo shoots, cactus leaves (nopales), capers, cardoons, cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, okra, olives, tamarillos (tree tomatoes), tarragons, tomatillos, topedros, verdolagas and water chestnuts	Free	G/HS/87/2			
0709.90.99	--Other	5%	G/HS/87/2			

13
5

SCHEDULE V
CANADA

07/10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0710.10.00	Vegetables (uncooked or cooked by steaming or boiling in water), frozen. -Potatoes	10%	G/HS/B1/2			
0710.21.00	-Leguminous vegetables, shelled or unshelled: --Peas (<i>Pisum sativum</i>)	15%	G/HS/B1/2			
0710.22.00	--Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	15%	G/HS/B1/2			
0710.29.10	--Other ---Chickpeas (garbanzos), lupini beans, pigeon peas (Congo, dahl and toor), catjang peas, no-eye peas, Angola peas and guar seeds	Free	G/HS/B1/2			
0710.29.90	---Other	15%	G/HS/B1/2			
0710.30.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	G/HS/B1/2			
0710.40.00	-Sweet corn	15%	G/HS/B1/2			
0710.80.10	-Other vegetables ---Asparagus	22.5%	G/HS/B1/2			
0710.80.20	---Broccoli and cauliflowers	20%	G/HS/B1/2			
0710.80.30	---Brussels sprouts	20%	G/HS/B1/2			
0710.80.41	---Carrots: ----Baby carrots (of a length not exceeding 11 cm)	17.5%	G/HS/B1/2			
0710.80.49	----Other	15%	G/HS/B1/2			
0710.80.50	---Mushrooms	20%	G/HS/B1/2			
0710.80.91	---Other: ----Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, tamarillos (tree tomatoes), tarragons, tomatillos, topodos, truffles, verdolagas and water chestnuts	Free	G/HS/B1/2			
0710.80.99	----Other	15%	G/HS/B1/2			
0710.90.00	-Mixtures of vegetables	15%	G/HS/B1/2			
	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption					
0711.10.00	-Onions	12.5%	G/HS/B1/2			
0711.20.00	-Olives	Free	G/HS/B1/2			
0711.30.00	-Capers	12.5%	G/HS/B1/2			

SCHEDULE V
CANADA

07-11

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0711.40.00	-Cucumbers and gherkins	12.5%	G/HS/B7/2			
0711.90.00	-Other vegetables; mixtures of vegetables	12.5%	G/HS/B7/2			
	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.					
0712.10.00	-Potatoes whether or not cut or sliced but not further prepared	10%	G/HS/B7/2			
0712.20.00	-Onions	10%	G/HS/B7/2			
	-Mushrooms and truffles					
0712.30.10	---Mushrooms	10%	G/HS/B7/2			
0712.30.20	---Truffles	Free	G/HS/B7/2			
	-Other vegetables; mixtures of vegetables					
0712.90.10	---Farragon and sweet marjoram	Free	G/HS/B7/2			
0712.90.20	---Sweet corn seed	\$3.15 /tonne	G/HS/B7/2			
0712.90.90	---Other	10%	G/HS/B7/2			
	Dried leguminous vegetables, shelled, whether or not skinned or split.					
	-Peas (<i>Pisum sativum</i>)					
0713.10.10	---Seed in packages of a weight not exceeding 500 g each	9%	G/HS/B7/2			
0713.10.90	---Other	Free	G/HS/B7/2			
0713.20.00	-Chickpeas (garbanzos)	Free	G/HS/B7/2			
	-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):					
0713.31.00	--Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	3.314/kg	G/HS/B7/2			
0713.32.00	--Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	3.314/kg	G/HS/B7/2			
	--Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)					
0713.33.10	---Seed	3.314/kg	G/HS/B7/2			
	---Other:					
0713.33.91	----Red kidney beans	2.214/kg	G/HS/B7/2			
0713.33.99	----Other	3.314/kg	G/HS/B7/2			
	--Other					
0713.39.10	--Lima and Madagascar beans	Free	G/HS/B7/2			
0713.39.90	--Other	3.314/kg	G/HS/B7/2			
0713.40.00	-Lentils	Free	G/HS/B7/2			
	-Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)					

SCHEDULE V
CANADA

07-12

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0713.50.10	---Seed in bulk or in packages of a weight exceeding 500 g each	Free	G/HS/87/2			
0713.50.90	---Other	3.31¢/kg	G/HS/87/2			
0713.90.10	---Seed in bulk or in packages of a weight exceeding 500 g each	Free	G/HS/87/2			
0713.90.90	---Other	3.31¢/kg	G/HS/87/2			
	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.					
0714.10.00	-Manioc (cassava)	Free	G/HS/87/2			
0714.20.00	-Sweet potatoes	Free	G/HS/87/2			
	-Other					
0714.90.10	---Arrowroot and sago pith	Free	G/HS/87/2			
	---Jerusalem artichokes:					
0714.90.21	----Fresh	5%	G/HS/87/2			
0714.90.22	----Dried	10%	G/HS/87/2			
	---Other:					
0714.90.91	----Fresh	Free	G/HS/87/2			
0714.90.92	----Dried	10%	G/HS/87/2			

169

**SCHEDULE V
CANADA**

08 i

Chapter 8

EDIBLE FRUIT AND NUTS, PEEL OF CITRUS FRUIT OR MELONS

Notes.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

Supplementary Notes

1. The weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under heading No. 08 06, 08 08, 08 09 or 08 10.
2. For goods classified under tariff item No. 0812 10 00 or 0812 20 00, customs duties shall be assessed on the basis of drained weight.
3. For goods classified under tariff item No. 0811 10 10 or 0811 90 20, customs duties shall be assessed on the basis of net weight.
4. (a) The Minister or Deputy Minister may, subject to a tariff item mentioned in Supplementary Note 4 (b), order that a tariff item mentioned in Supplementary Note 4(c) be suspended, for a period specified in the order, with respect to goods specified in the order and that a tariff item mentioned in Supplementary Note 4 (b) shall apply to those goods, when those goods are imported through a customs office in a region or part of Canada specified in the order during that period.

(b) Tariff items that may be brought into force: 0806 10 10, 0808 20 21, 0809 10 91, 0809 20 21, 0809 20 31, 0809 30 21, 0809 40 21, 0809 40 31, 0810 10 91 or 0810 20 11.

(c) Tariff items that may be suspended: 0806 10 91, 0808 20 29, 0809 10 99, 0809 20 29, 0809 20 39, 0809 30 29, 0809 40 29, 0809 40 39, 0810 10 99 or 0810 20 19.

(d) If, before the coming into force of an order under Supplementary Note 4 (a), a person purchased goods for importation through a customs office in a region or part of Canada specified in the order, in the expectation in good faith that the free rate of customs duty set out in a tariff item or tariff items listed in Supplementary Note 4 (c) would apply to the goods, and, at the time of the coming into force of the order, the goods were in transit to the purchaser in Canada, the tariff item or tariff items listed in Supplementary Note 4 (c) apply to the goods, notwithstanding the order.
5. (a) The Minister or Deputy Minister may order, for goods specified in the order and described in tariff item No. 0810 20 90, 0810 30 00 or 0810 90 10, that the rate of customs duty applicable to those goods be suspended for a period specified in the order and that a free rate of customs duty shall apply to those goods, when those goods are imported through a customs office in a region or part of Canada specified in the order during that period.

**SCHEDULE V
CANADA**

OR #

-
- (b) If, before an order under Supplementary Note 5 (a) is revoked or otherwise ceases to have effect, a person purchased goods for importation through a customs office in a region or part of Canada specified in the order, in the expectation in good faith that the free rate of customs duty would apply to the goods, and, at the time the order is revoked or ceases to have effect, the goods were in transit to the purchaser in Canada, the free rate of customs duty applies to the goods, notwithstanding that the order has ceased to have effect.
6. An order made by the Minister or Deputy Minister pursuant to Supplementary Note 4 (a) or 5 (a) shall be deemed not to be a regulation within the meaning and for the purposes of the *Statutory Instruments Act*.

**SCHEME V
CANADA**

DB-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0801.10.00 0801.20.00 0801.30.00	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. -Coconuts -Brazil nuts -Cashew nuts	Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2			
0802.11.00 0802.12.00 0802.21.00 0802.22.00 0802.31.00 0802.32.00 0802.40.00 0802.50.00 0802.90.00	Other nuts, fresh or dried, whether or not shelled or peeled. -Almonds: --In shell --Shelled -Hazelnuts or filberts (<i>Corylus</i> spp.): --In shell --Shelled -Walnuts: --In shell --Shelled -Chestnuts (<i>Castanea</i> spp.) -Pistachios -Other	Free Free Free Free Free Free Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
0803.00.00	Bananas, including plantains, fresh or dried.	Free	G/HS/87/2			
0804.10.00 0804.20.00 0804.30.00 0804.40.00 0804.50.00	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. -Dates -Figs -Pineapples -Avocados -Guavas, mangoes and mangosteens	Free Free Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
0805.10.00 0805.20.00 0805.30.00 0805.40.00 0805.90.00	Citrus fruit, fresh or dried. -Oranges -Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids -Lemons (<i>Citrus Limon</i> , <i>Citrus Limonium</i>) and limes (<i>Citrus aurantifolia</i>) -Grapefruit -Other	Free Free Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

SCHEDULE V
CANADA

DB 2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0806.10.10	Grapes, fresh or dried. -Fresh ---Grapes of the species <i>Vitis labrusca</i> , in their natural state, imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 15 weeks in any 12 month period ending 31st March	2.214/kg	G/HS/R7/2			
0806.10.91	---Other:	Free	G/HS/R7/2			
0806.10.99	----In their natural state	Free	G/HS/R7/2			
0806.20.00	---Other -Dried	10% Free	G/HS/R7/2			
0807.10.00	Melons (including watermelons) and papaws (papayas), fresh.	Free	G/HS/R7/2			
0807.20.00	-Melons (including watermelons) -Papaws (papayas)	Free Free	G/HS/R7/2 G/HS/R7/2			
0808.10.10	Apples, pears and quinces, fresh. -Apples	Free	G/HS/R7/2			
0808.10.90	---In their natural state	Free	G/HS/R7/2			
0808.20.10	---Other -Pears and quinces ---Pears for processing	10% 3.314/kg but not less than 12.5%	G/HS/R7/2			
0808.20.21	---Other pears: ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 24 weeks in any 12 month period ending 31st March	3.314/kg but not less than 12.5%	G/HS/R7/2			
0808.20.29	---Other	Free	G/HS/R7/2			
0808.20.30	---Quinces	Free	G/HS/R7/2			
	Apricots, cherries, peaches (including nectarines), plums and slons, fresh. -Apricots					

**SCHEDULE V
CANADA**

08-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
0809.10.10	---For processing	3.314/kg but not less than 12.5%	G/HS/B1/2			
0809.10.91	---Other: ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 10 weeks in any 12 month period ending 31st March	5.514/kg but not less than 12.5%	G/HS/B1/2			
0809.10.99	---Other	Free	G/HS/B1/2			
0809.20.10	---Cherries ---Sweet, for processing	8.824/kg but not less than 12.5%	G/HS/B1/2			
0809.20.21	---Sour, in their natural state: ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 10 weeks in any 12 month period ending 31st March	8.824/kg but not less than 12.5%	G/HS/B1/2			
0809.20.29	---Other	Free	G/HS/B1/2			
0809.20.31	---Other, in their natural state: ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 8 weeks in any 12 month period ending 31st March	6.614/kg but not less than 10%	G/HS/B1/2			
0809.20.39	---Other	Free	G/HS/B1/2			
0809.20.90	---Other	10%	G/HS/B1/2			
0809.30.10	---Peaches, including nectarines ---Peaches, not including nectarines, for processing	4.414/kg but not less than 12.5%	G/HS/B1/2			
0809.30.21	---Other peaches, in their natural state, not including nectarines ---Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 14 weeks in any 12 month period ending 31st March	6.614/kg but not less than 12.5%	G/HS/B1/2			
0809.30.29	---Other	Free	G/HS/B1/2			

SCHEDULE V
CANADA

OR 4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0809.30.30 0809.30.90	---Nectarines, in their natural state ---Other	Free 10%	G/HS/RT/2 G/HS/RT/2			
0809.40.10	-Plums and sloes ---Prune plums, for processing	1 65¢/kg but not less than 12.5%	G/HS/RT/2			
0809.40.21	---Other prune plums, in their natural state; ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	3 314/kg but not less than 12.5%	G/HS/RT/2			
0809.40.29	----Other ---Plums, other than prune plums, and sloes, in their natural state;	Free	G/HS/RT/2			
0809.40.31	----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	4 414/kg but not less than 12.5%	G/HS/RT/2			
0809.40.39 0809.40.90	----Other ---Other	Free 10%	G/HS/RT/2 G/HS/RT/2			
0810.10.10	Other fruit, fresh. -Strawberries ---For processing	6 614/kg but not less than 10%	G/HS/RT/2			
0810.10.91	---Other: ----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 8 weeks in any 12 month period ending 31st March	6 614/kg but not less than 10%	G/HS/RT/2			
0810.10.99	----Other -Raspberries, blackberries, mulberries and loganberries ---Raspberries and loganberries, in their natural state	Free	G/HS/RT/2			

SCHEDULE V
CANADA

08-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0810.20.11	----Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 6 weeks in any 12 month period ending 31st March	5.51¢/kg but not less than 7.5%	G/HS/81/2			
0810.20.19	----Other	Free	G/HS/81/2			
0810.20.90	---Other	10%	G/HS/81/2			
0810.30.00	-Black, white or red currants and gooseberries -Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	10%	G/HS/81/2			
0810.40.10	---In their natural state	Free	G/HS/81/2			
0810.40.90	---Other	10%	G/HS/81/2			
0810.90.10	-Other	10%	G/HS/81/2			
0810.90.90	---Rose hips ---Other	Free	G/HS/81/2			
	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.					
0811.10.10	-Strawberries ---For processing	6.51¢/kg but not less than 10%	G/HS/81/2			
0811.10.90	---Other	15%	G/HS/81/2			
0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries -Other	10%	G/HS/81/2			
0811.90.10	-- Blueberries	Free	G/HS/81/2			
0811.90.20	---Cherries	11.02¢/kg but not less than 15%	G/HS/81/2			
0811.90.30	-- Peaches	12.5%	G/HS/81/2			
0811.90.40	-- Cranberries	6%	G/HS/81/2			
0811.90.50	-- Nuts	10%	G/HS/81/2			
0811.90.90	---Other	10%	G/HS/81/2			

SCHEDULE V
CANADA

DB 6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0812.10.00	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. -Cherries	11.024 /kg but not less than	G/HS/R1/2			
0812.20.00	-Strawberries	12.5% 11.024 /kg but not less than	G/HS/R1/2			
0812.90.10	-Other ---Akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), citrus fruit, dates, durlans, feijoas, figs, fu quas (balsam pears), goulpes, guavas, imbus, jujubes, kiwi fruit, lady apples, litchis (lychees), loquats, magueys, mamboos (mamboos), mangoes, mangosteens, papaws (papayas), passion fruit, pawpaws, persimmons, pineapples, plantains, plumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, star-apples, tamarinds, tangelos and uglifruit	Free	G/HS/R1/2			
0812.90.91	---Other: ---Melons	Free	G/HS/R1/2			
0812.90.99	---Other	10%	G/HS/R1/2			
0813.10.00	Fruit, dried, other than that of heading Nos. 08.01 to 08.08; mixtures of nuts or dried fruits of this Chapter. -Apricots	Free	G/HS/R1/2			
0813.20.00	-Prunes	Free	G/HS/R1/2			
0813.30.00	-Apples	10%	G/HS/R1/2			
0813.40.00	-Other fruit -Mixtures of nuts or dried fruits of this Chapter	Free	G/HS/R1/2			

**SCHEDULE V
CANADA**

08-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0813.50.10	---Mixtures of nuts; mixtures of dried fruits	Free	G/HS/B1/2			
0813.50.20	---Mixtures of nuts and dried fruits	10%	G/HS/B1/2			
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	Free	G/HS/B1/2			

**SCHEDULE V
CANADA**

091

Chapter 9

COFFEE, TEA, MATE AND SPICES

Notes:

1. Mixtures of the products of heading Nos. 09 04 to 09 10 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading.

(b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09 10.

The addition of other substances to the products of heading Nos. 09 04 to 09 10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21 03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 12 11.

**SCHEDULE V
CANADA**

09 1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0901.11.00 0901.12.00 0901.21.00 0901.22.00 0901.30.00 0901.40.00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. -Coffee, not roasted: --Not decaffeinated --Decaffeinated -Coffee, roasted: --Not decaffeinated --Decaffeinated -Coffee husks and skins -Coffee substitutes containing coffee	Free Free 4.41¢/kg 4.41¢/kg Free 6.61¢/kg	G/HS/87/2 G/HS/81/2 G/HS/87/2 G/HS/87/2 G/HS/81/2 G/HS/87/2			
0902.10.00 0902.20.00 0902.30.00 0902.40.00	Tea. -Green tea (not fermented) in immediate packings of a content not exceeding 3 kg -Other green tea (not fermented) -Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg -Other black tea (fermented) and other partly fermented tea	13.23¢/kg 13.23¢/kg 13.23¢/kg 13.23¢/kg	G/HS/87/2 G/HS/81/2 G/HS/87/2 G/HS/87/2			
0903.00.00	Maté.	Free	G/HS/81/2			
0904.11.00 0904.12.00 0904.20.10 0904.20.21 0904.20.29	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capicum</i> or of the genus <i>Pimenta</i>. -Pepper: --Neither crushed nor ground --Crushed or ground -Fruits of the genus <i>Capicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground ---Neither crushed nor ground ---Crushed or ground: ----Chili pepper ----Other	Free 5% Free Free 5%	G/HS/81/2 G/HS/81/2 G/HS/81/2 G/HS/81/2 G/HS/81/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
0905.00.00	Vanilla.	Free	G/HS/87/2			
0906.10.00	Cinnamon and cinnamon-tree flowers.	Free	G/HS/87/2			
0906.20.00	-Neither crushed nor ground -Crushed or ground	5%	G/HS/87/2			
0907.00.10	Cloves (whole fruit, cloves and stems).	Free	G/HS/87/2			
0907.00.20	---Neither crushed nor ground ---Crushed or ground	5%	G/HS/87/2			
	Nutmeg, mace and cardamoms.					
0908.10.10	-Nutmeg	Free	G/HS/87/2			
0908.10.20	---Neither crushed nor ground ---Crushed or ground	5%	G/HS/87/2			
0908.20.10	-Mace	Free	G/HS/87/2			
0908.20.20	---Neither crushed nor ground ---Crushed or ground	5%	G/HS/87/2			
0908.30.10	-Cardamoms	UNBOUND				
0908.30.20	---Neither crushed nor ground ---Crushed or ground	5%	G/HS/87/2			
	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper.					
0909.10.10	-Seeds of anise or badian	UNBOUND				
0909.10.20	---Neither crushed nor ground ---Crushed or ground	5%	G/HS/87/2			
0909.20.10	-Seeds of coriander	UNBOUND				
0909.20.20	---Neither crushed nor ground ---Crushed or ground	5%	G/HS/87/2			
0909.30.10	-Seeds of cumin	UNBOUND				
0909.30.20	---Neither crushed nor ground ---Crushed or ground	5%	G/HS/87/2			
0909.40.10	-Seeds of caraway	Free	G/HS/87/2			
0909.40.20	---Neither crushed nor ground ---Crushed or ground	5%	G/HS/87/2			
0909.50.10	-Seeds of fennel or juniper	Free	G/HS/87/2			
0909.50.20	---Neither crushed nor ground ---Crushed or ground	5%	G/HS/87/2			

--- Free/unbound

180

**SCHEDULE V
CANADA**

09-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Further Concessions
	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.					
	-Ginger					
0910.10.10	---Neither crushed nor ground	Free	G/HS/B1/2			
0910.10.20	---Crushed or ground	5%	G/HS/B1/2			
0910.20.00	-Saffron	UNBOUND				
0910.30.00	-Turmeric (curcuma)	Free	G/HS/B1/2			
	-Thyme; bay leaves					
0910.40.10	---Neither crushed nor ground	Free	G/HS/B1/2			
0910.40.20	---Crushed or ground	5%	G/HS/B1/2			
0910.50.00	-Curry	Free	G/HS/B1/2			
	-Other spices:					
	--Mixtures referred to in Note 1 (b) to this Chapter					
0910.91.10	---Neither crushed nor ground	Free	G/HS/B1/2			
0910.91.20	---Crushed or ground	5%	G/HS/B1/2			
	--Other					
	---Dill seeds:					
0910.99.11	----for sowing, in packages of a weight not exceeding 500 g each	9%	G/HS/B1/2			
0910.99.19	----Other	Free	G/HS/B1/2			
	---Other:					
0910.99.91	----Neither crushed nor ground	Free	G/HS/B1/2			
0910.99.92	----Crushed or ground	5%	G/HS/B1/2			

11
100

**SCHEDULE V
CANADA**

101

Chapter 10

CEREALS

Notes

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) This Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No. 10 06.
2. Heading No. 10 05 does not cover sweet corn (Chapter 7).

Subheading Note

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Supplementary Note

1. For goods classified under subheading No. 1006 30 or 1006 40, when in packages of a weight not exceeding 1 kg each, the weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods.

**SCHEDULE V
CANADA**

10-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1001.10.00 1001.90.00	Wheat and meslin. -Durum wheat -Other	UNBOUND UNBOUND				
1002.00.00	Rye.	Free	G/HS/B7/2			
1003.00.00	Barley.	\$2.30 /tonne	G/HS/B7/2			
1004.00.00	Oats.	Free	G/HS/B7/2			
1005.10.10	Maize (corn). -Seed ---Yellow dent corn (<i>Zea mays</i> var. <i>indentata</i>)	\$1.97 /tonne	G/HS/B7/2			
1005.10.90	---Other	\$3.15 /tonne	G/HS/B7/2			
1005.90.10	-Other ---Yellow dent corn (<i>Zea mays</i> var. <i>indentata</i>)	\$1.97 /tonne	G/HS/B7/2			
1005.90.90	---Other	\$3.15 /tonne	G/HS/B7/2			
1006.10.00 1006.20.00 1006.30.00 1006.40.00	Rice. -Rice in the husk (paddy or rough) -Husked (brown) rice -Semi-milled or wholly milled rice, whether or not polished or glazed -Broken rice	Free Free \$5.51 /tonne \$5.51 /tonne	G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2			
1007.00.00	Grain sorghum.	\$1.97 /tonne	G/HS/B7/2			
1008.10.00 1008.20.00	Buckwheat, millet and canary seed; other cereals. -Buckwheat -Millet -Canary seed	Free Free	G/HS/B7/2 G/HS/B7/2			

SCHEDULE V
CANADA

10.2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1008.30.10	---In packages of a weight not exceeding 500 g each	0%	G/HS/B1/2			
1008.30.20	---In bulk or in packages of a weight exceeding 500 g each	Free	G/HS/B1/2			
1008.90.00	-Other cereals	Free	G/HS/B1/2			

**SCHEDULE V
CANADA**

11-i

Chapter 11

**PRODUCTS OF THE MILLING INDUSTRY, MALT,
STARCHES, INULIN, WHEAT GLUTEN**

Notes

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading No. 09 01 or 21 01),
 - (b) Prepared flours, meals or starches of heading No. 19 01,
 - (c) Corn flakes or other products of heading No. 19 04,
 - (d) Vegetables, prepared or preserved, of heading No. 20 01, 20 04 or 20 05,
 - (e) Pharmaceutical products (Chapter 30), or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33)
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2), and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3)Otherwise, they fall in heading No. 23 02
- (B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11 01 or 11 02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned
Otherwise, they fall in heading No. 11 03 or 11 04

11
CO
11

**SCHEDULE V
CANADA**

11 #

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45%	2.5%	80%	
Barley	45%	3%	80%	
Oats	45%	5%	80%	
Maize (corn) and grain sorghum	45%	2%		90%
Rice	45%	1.6%	80%	
Buckwheat	45%	4%	80%	

3. For the purpose of heading No. 11 03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which
- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm,
 - (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Supplementary Note

1. For goods classified under tariff item No. 1108 11 00, 1108 12 00 or 1108 19 00, when in packages of a weight not exceeding 1 kg each, the weight of the packages shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods.

11
00
00

SCHEDULE V
CANADA

11-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1101.00.00	Wheat or meslin flour.	\$5.62 /tonne	G/HS/87/2			
	Cereal flours other than of wheat or meslin.					
1102.10.00	-Rye flour	\$2.81 /tonne	G/HS/87/2			
1102.20.00	-Maize (corn) flour	10%	G/HS/87/2			
1102.30.00	-Rice flour	1.654/kg	G/HS/87/2			
1102.90.00	-Other	10%	G/HS/87/2			
	Cereal groats, meal and pellets.					
	-Groats and meal:					
1103.11.00	--Of wheat	\$5.62 /tonne	G/HS/87/2			
1103.12.00	--Of oats	UNBOUND				
	--Of maize (corn)					
1103.13.10	---Cornmeal	\$4.50 /tonne	G/HS/87/2			
1103.13.20	---Corn grits for use in the manufacture of corn flour	Free	G/HS/87/2			
1103.13.90	---Other	4.5%	G/HS/87/2			
1103.14.00	--Of rice	Free	G/HS/87/2			
	--Of other cereals					
1103.19.10	---Of buckwheat	Free	G/HS/87/2			
1103.19.90	---Other	7.9%	G/HS/87/2			
	-Pellets:					
1103.21.00	--Of wheat	8.5%	G/HS/87/2			
1103.29.00	--Of other cereals	8.5%	G/HS/87/2			
	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.					
	-Rolled or flaked grains:					
1104.11.00	--Of barley	10%	G/HS/87/2			
1104.12.00	--Of oats	UNBOUND				
1104.19.00	--Of other cereals	8.5%	G/HS/87/2			
	-Other worked grains (for example, hulled, pearled, sliced or kibbled):					
1104.21.00	--Of barley	10%	G/HS/87/2			
1104.22.00	--Of oats	8.5%	G/HS/87/2			
1104.23.00	--Of maize (corn)	8.5%	G/HS/87/2			

SCHEDULE V
CANADA

11-2

Tariff Item Number	Description of Products	Rate of Duty	Percent Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR's on Earlier Concessions
1104.29.00	--Of other cereals	8.5%	G/HS/R1/2			
1104.30.00	-Germ of cereals, whole, rolled, flaked or ground	8.5%	G/HS/R1/2			
1105.10.00	Flour, meal and flakes of potatoes.	12.5%	G/HS/R1/2			
1105.20.00	-Flour and meal -Flakes	10%	G/HS/R1/2			
	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.					
1106.10.10	-Flour and meal of the dried leguminous vegetables of heading No. 07.13	Free	G/HS/R1/2			
1106.10.90	---Guar meal ---Other	10%	G/HS/R1/2			
	-Flour and meal of sago, roots or tubers of heading No. 07.14					
1106.20.10	---Flour of sago or cassava	1.65¢/kg	G/HS/R1/2			
1106.20.90	---Other	10%	G/HS/R1/2			
1106.30.00	-Flour, meal and powder of the products of Chapter 8	10%	G/HS/R1/2			
	Malt, whether or not roasted.					
1107.10.10	-Not roasted					
1107.10.90	---Whole ---Other	0.73¢/kg UNROUND	G/HS/R1/2			
1107.20.10	-Roasted					
1107.20.90	---Whole ---Other	0.73¢/kg UNROUND	G/HS/R1/2			
	Starches; inulin.					
	-Starches:					
1108.11.00	--Wheat starch	2.20¢/kg	G/HS/R1/2			
1108.12.00	--Maize (corn) starch	2.20¢/kg	G/HS/R1/2			
1108.13.00	--Potato starch	12.5%	G/HS/R1/2			
1108.14.00	--Manioc (cassava) starch	1.65¢/kg	G/HS/R1/2			
1108.19.00	--Other starches	1.94¢/kg	G/HS/R1/2			
1108.20.00	-Inulin	10.2%	G/HS/R1/2			

11
C.D
C.D

**SCHEDULE V
CANADA**

11-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1109.00.00	Wheat gluten, whether or not dried.	17.5%	G/115/87/2			

**SCHEDULE V
CANADA**

121

Chapter 12

OIL SEEDS AND OIL AGINOUS FRUITS,
MISCELLANEOUS GRAINS, SEEDS AND FRUIT,
INDUSTRIAL OR MEDICINAL PLANTS, STRAW AND FODDER

Notes.

1. Heading No. 12 07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08 01 or 08 02 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 12 08 applies not only to non defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of heading Nos. 23 04 to 23 06.
3. For the purpose of heading No. 12 09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 12 09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10), or
 - (d) Products of heading Nos. 12 01 to 12 07 or 12 11.
4. Heading No. 12 11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12 11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33, or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38 08.

**SCHEDULE V
CANADA**

12 ■

5. For the purpose of heading No. 12 12, the term "seaweeds and other algae" does not include
- (a) Dead single cell micro organisms of heading No. 21 02,
 - (b) Cultures of micro organisms of heading No. 30 02, or
 - (c) Fertilizers of heading No. 31 01 or 31 05

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1201.00.00	Soya beans, whether or not broken.	Free	G/HS/87/2			
	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.					
1202.10.00	-In shell	Free	G/HS/87/2			
1202.20.00	-Shelled, whether or not broken	Free	G/HS/87/2			
1203.00.00	Copra.	Free	G/HS/87/2			
1204.00.00	Linseed, whether or not broken.	Free	G/HS/87/2			
1205.00.00	Rape (canola) or colza seeds, whether or not broken.	Free	G/HS/87/2			
1206.00.00	Sunflower seeds, whether or not broken.	Free	G/HS/87/2			
	Other oil seeds and oleaginous fruits, whether or not broken.					
1207.10.00	-Palm nuts and kernels	Free	G/HS/87/2			
1207.20.00	-Cotton seeds	Free	G/HS/87/2			
1207.30.00	-Castor oil seeds	UNBOUND				
1207.40.00	-Sesamum seeds	Free	G/HS/87/2			
1207.50.00	-Mustard seeds	Free	G/HS/87/2			
1207.60.00	-Safflower seeds	Free	G/HS/87/2			
	-Other:					
1207.91.00	--Poppy seeds	Free	G/HS/87/2			
1207.92.00	--Shea nuts (karite nuts)	Free	G/HS/87/2			
1207.99.00	--Other	Free	G/HS/87/2			
	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.					
	-Of soya beans					
1208.10.10	---Flours	10%	G/HS/87/2			
1208.10.20	---Meals	Free	G/HS/87/2			
	-Other					
1208.90.10	---Flours	10%	G/HS/87/2			
1208.90.20	---Meals	Free	G/HS/87/2			

SCHEDULE V
CANADA

12-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Seeds, fruit and spores, of a kind used for sowing.					
	-Beet seed:					
1209.11.00	--Sugar beet seed	Free	G/HS/87/2			
	--Other					
1209.19.10	---In packages of a weight not exceeding 500 g each	9%	G/HS/87/2			
1209.19.20	---In bulk or in packages of a weight exceeding 500 g each	Free	G/HS/87/2			
	-Seeds of forage plants, other than beet seed:					
1209.21.00	--Lucerne (alfalfa) seed	Free	G/HS/87/2			
1209.22.00	--Clover (<i>Trifolium</i> spp.) seed	Free	G/HS/87/2			
1209.23.00	--Fescue seed	Free	G/HS/87/2			
1209.24.00	--Kentucky blue grass (<i>Poa pratensis</i> L.) seed	Free	G/HS/87/2			
1209.25.00	--Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	Free	G/HS/87/2			
1209.26.00	--Timothy grass seed	Free	G/HS/87/2			
1209.29.00	--Other	Free	G/HS/87/2			
	-Seeds of herbaceous plants cultivated principally for their flowers					
1209.30.10	---In packages of a weight not exceeding 25 g each	9%	G/HS/87/2			
1209.30.20	---In bulk or in packages of a weight exceeding 25 g each	Free	G/HS/87/2			
	-Other:					
	--Vegetable seeds					
1209.91.10	---In packages of a weight not exceeding 500 g each	9%	G/HS/87/2			
1209.91.20	---In bulk or in packages of a weight exceeding 500 g each	Free	G/HS/87/2			
	--Other					
1209.99.10	---Tree seed, other than nut trees of Chapter 8	Free	G/HS/87/2			
	---Other:					
1209.99.91	----Seeds, in packages of a weight not exceeding 500 g each	9%	G/HS/87/2			
1209.99.92	----Seeds, in bulk or in packages of a weight exceeding 500 g each; fruit and spores	Free	G/HS/87/2			

1
03

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1210.10.00	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	Free	G/H/S/B/T/2			
1210.20.00	-Hop cones, neither ground nor powdered nor in the form of pellets -Hop cones, ground, powdered or in the form of pellets; lupulin	Free	G/H/S/B/T/2			
1211.10.00 1211.20.00 1211.90.00	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered. -Licorice roots -Ginseng roots -Other	UNBOUND UNBOUND UNBOUND				
1212.10.00	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included. -Locust beans, including locust bean seeds	UNBOUND				
1212.20.00	-Seaweeds and other algae	Free	G/H/S/B/T/2			
1212.30.00	-Apricot, peach or plum stones and kernels -Other:	10.2%	G/H/S/B/T/2			
1212.91.00	--Sugar beet	UNBOUND				
1212.92.00	--Sugar cane	UNBOUND				
1212.99.00	--Other	Free	G/H/S/B/T/2			
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	G/H/S/B/T/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
1214.10.00	Svedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	20%	G/HS/81/2			
1214.90.10	-Other	20%	G/HS/81/2			
1214.90.90	---Grass meal	Free	G/HS/81/2			
	---Other					

Chapter 13

LAC, GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note

1. Heading No. 13 02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No. 17 04).
- (b) Malt extract (heading No. 19 01).
- (c) Extracts of coffee, tea or maté (heading No. 21 01).
- (d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22).
- (e) Camphor, glycyrrhizin or other products of heading No. 29 14 or 29 38.
- (f) Medicaments of heading No. 30 03 or 30 04 or blood grouping reagents (heading No. 30 06).
- (g) Tanning or dyeing extracts (heading No. 32 01 or 32 03).
- (h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33), or
- (i) Natural rubber, balata, gutta percha, guayule, chicle or similar natural gums (heading No. 40 01)

**SCHEDULE V
CANADA**

13-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
1301.10.00 1301.20.00 1301.90.00	Lac; natural gums, resins, gum-resins and balsams. -Lac -Gum Arabic -Other	Free Free Free ⁽¹⁾	G/HS/87/2 G/HS/87/2 G/HS/87/2			
1302.11.00 1302.12.00 1302.13.00 1302.14.00 1302.19.00 1302.20.00 1302.31.00 1302.32.00 1302.39.00	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucillages and thickeners, whether or not modified, derived from vegetable products. -Vegetable saps and extracts: --Opium --Of liquorice --Of hops --Of pyrethrum or of the roots of plants containing rotenone --Other -Pectic substances, pectinates and pectates -Mucillages and thickeners, whether or not modified, derived from vegetable products: --Agar-agar --Mucillages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds --Other	UNBOUND Free Free Free Free Free Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

⁽¹⁾ Tariff line unbound

1307

**SCHEDULE V
CANADA**

14.1

Chapter 14

**VEGETABLE PLAITING MATERIALS, VEGETABLE PRODUCTS
NOT ELSEWHERE SPECIFIED OR INCLUDED**

Notes

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 14 01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44 04).
3. Heading No. 14 02 does not apply to wood wool (heading No. 44 05).
4. Heading No. 14 03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96 03).

SCHEDULE V
CANADA

14-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
1401.10.00 1401.20.00 1401.90.00	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). -Bamboos -Rattans -Other	UNBOUND Free Free	G/HS/87/2 G/HS/87/2			
1402.10.00 1402.91.00 1402.99.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material. -Kapok -Other: --Vegetable hair --Other	Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2			
1403.10.00 1403.90.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass andistle), whether or not in hanks or bundles. -Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>) -Other	Free Free	G/HS/87/2 G/HS/87/2			
1404.10.00 1404.20.00 1404.90.00	Vegetable products not elsewhere specified or included. -Raw vegetable materials of a kind used primarily in dyeing or tanning -Cotton linters -Other	Free Free UNBOUND	G/HS/87/2 G/HS/87/2			

**SCHEDULE V
CANADA**

III 1

Section III

ANIMAL OR VEGETABLE FATS AND OILS
AND THEIR CLEAVAGE PRODUCTS, PREPARED EDIBLE FATS,
ANIMAL OR VEGETABLE WAXES

**SCHEDULE V
CANADA**

15-i

Chapter 15

**ANIMAL OR VEGETABLE FATS AND OILS
AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES**

Notes.

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading No. 02.09;
 - (b) Cocoa butter, fat or oil (heading No. 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
 - (d) Greaves (heading No. 23.01) or residues of heading Nos. 23.04 to 23.06;
 - (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading No. 40.02).
2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).
3. Heading No. 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

SCHEDULE V
CANADA

15-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
1501.00.00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.	2.214/kg	G/HS/R7/2			
1502.00.00	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted.	4%	G/HS/R7/2			
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	11.8%	G/HS/R7/2			
1504.10.00	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	7.5%	G/HS/R7/2			
1504.20.00	-Fish-liver oils and their fractions	7.3%	G/HS/R7/2			
1504.30.00	-Fats and oils and their fractions, of fish, other than liver oils	10.2%	G/HS/R7/2			
	-Fats and oils and their fractions, of marine mammals					
1505.10.00	Wool grease and fatty substances derived therefrom (including lanolin).	10.2%	G/HS/R7/2			
1505.90.00	-Wool grease, crude	10.2%	G/HS/R7/2			
1506.00.00	-Other					
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	10.9%	G/HS/R7/2			
1507.10.00	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.					
1507.10.00	-Crude oil, whether or not degummed	7.5%	G/HS/R7/2			
1507.90.10	-Other					
1507.90.10	---for use in the manufacture of paints and varnishes	Free	G/HS/R7/2			
1507.90.90	---Other	15%	G/HS/R7/2			

202

SCHEDULE V
CANADA

15-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
1508.10.00 1508.90.00	Ground-nut oil and its fractions, whether or not refined, but not chemically modified. -Crude oil -Other	7.5% 15%	G/HS/87/2 G/HS/87/2			
1509.10.00 1509.90.00	Olive oil and its fractions, whether or not refined, but not chemically modified. -Virgin -Other	Free Free	G/HS/87/2 G/HS/87/2			
1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	Free	G/HS/87/2			
1511.10.00 1511.90.00	Palm oil and its fractions, whether or not refined, but not chemically modified. -Crude oil -Other	10% 17.5%	G/HS/87/2 G/HS/87/2			
1512.11.10 1512.11.20 1512.19.10 1512.19.20 1512.21.00 1512.29.00	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. -Sunflower-seed or safflower oil and fractions thereof: --Crude oil ---Sunflower-seed oil ---Safflower oil --Other ---Sunflower-seed oil ---Safflower oil -Cotton-seed oil and its fractions: --Crude oil, whether or not gossypol has been removed --Other	7.5% 10% 15% 17.5% 7.5% 15%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

203

**SCHEDULE V
CANADA**

15-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1513.11.00	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. -Coconut (copra) oil and its fractions: --Crude oil	10%	G/H/S/R7/2			
1513.19.00		17.5%	G/H/S/R7/2			
1513.21.00	-Palm kernel or babassu oil and fractions thereof: --Crude oil	10%	G/H/S/R7/2			
1513.29.00		17.5%	G/H/S/R7/2			
1514.10.00	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. -Crude oil	10%	G/H/S/R7/2			
1514.90.00		17.5%	G/H/S/R7/2			
1515.11.00	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. -Linseed oil and its fractions: --Crude oil	7.5%	G/H/S/R7/2			
1515.19.00		12.5%	G/H/S/R7/2			
1515.21.00	-Maize (corn) oil and its fractions: --Crude oil	7.5%	G/H/S/R7/2			
1515.29.00		15%	G/H/S/R7/2			
1515.30.10	-Castor oil and its fractions ---Crude oil	Free	G/H/S/R7/2			
1515.30.90		17.5%	G/H/S/R7/2			
1515.40.00	-Tung oil and its fractions	Free	G/H/S/R7/2			
1515.50.10	-Sesame oil and its fractions ---Crude oil	10%	G/H/S/R7/2			
1515.50.90		17.5%	G/H/S/R7/2			
1515.60.10	-Jojoba oil and its fractions ---Crude oil	10%	G/H/S/R7/2			
1515.60.90		17.5%	G/H/S/R7/2			
1515.90.10	-Other ---Illipe butter, shea butter, atticea oil and cashew nut shell oil and fractions thereof	Free	G/H/S/R7/2			
1515.90.91	---Other: ----Crude	10%	G/H/S/R7/2			
1515.90.99		17.5%	G/H/S/R7/2			

403

SCHEDULE V
CANADA

15-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1516.10.00	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.	17.5%	G/HS/87/2			
1516.20.00	-Animal fats and oils and their fractions -Vegetable fats and oils and their fractions	17.5%	G/HS/87/2			
1517.10.00	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16. -Margarine, excluding liquid margarine	17.5%	G/HS/87/2			
1517.90.10	-Other ---Imitation lard	2.21¢/kg	G/HS/87/2			
1517.90.91	---Other: ----Shortening	17.5%	G/HS/87/2			
1517.90.99	----Other	17.5%	G/HS/87/2			
1518.00.10	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	7.5%	G/HS/87/2			
1518.00.90	---Linseed oil, boiled ---Other	12.5%	G/HS/87/2			
1519.11.00	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. -Industrial monocarboxylic fatty acids: --Stearic acid	12.5%	G/HS/87/2			
1519.12.00	--Oleic acid	12.5%	G/HS/87/2			
1519.13.00	--Tall oil fatty acids	UNBOUND				

205

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1519.19.00	--Other	12.5%	G/HS/B7/2			
1519.20.00	-Acid oils from refining	8%	G/HS/B7/2			
1519.30.10	-Industrial fatty alcohols	12.5% ¹	G/HS/B7/2			
	---For use in the manufacture of goods of heading No. 34.02					
1519.30.90	---Other	UNBOUND				
1520.10.00	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes. -Glycerol (glycerine), crude; glycerol waters and glycerol lyes	Free ²	G/HS/B7/2			
1520.90.00	-Other, including synthetic glycerol	12.5%	G/HS/B7/2			
1521.10.10	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. -Vegetable waxes	Free	G/HS/B7/2			
1521.10.90	---Carnauba, sugar cane and ouricury	5.5%	G/HS/B7/2			
	---Other					
1521.90.10	-Other	3%	G/HS/B7/2			
1521.90.90	---Beeswax	9%	G/HS/B7/2			
	---Other					
1522.00.10	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	UNBOUND				
1522.00.90	---Degras; oil foots and dregs	9.8%	G/HS/B7/2			
	---Other					

¹ Higher fatty alcohols, unsulfated, for use in the manufacture of synthetic detergents are bound at free. Other fatty alcohols, without admixture, for use in the manufacture of synthetic detergents are bound at 8.5%.

² Only crude glycerol (glycerine) for use in the manufacture of refined glycerol (glycerine) is bound.

200

**SCHEDULE V
CANADA**

IV-1

Section IV

**PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND VINEGAR,
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

**SCHEDULE V
CANADA**

161

Chapter 16

**PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS,
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES**

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Subheading Notes.

1. For the purpose of subheading No. 16.02.10, the expression "homogenized preparations" means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale as infant food or for dietic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.
2. The fish and crustaceans specified in the subheadings of heading No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Supplementary Note.

1. The weight of the container shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under tariff item No. 1604.13.10 or 1604.16.10.

208

**SCHEDULE V
CANADA**

16-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
1601.00.10	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products ---In air-tight containers	20%	G/HS/87/2			
1601.00.91	----Pork sausages	1.32\$/kg	G/HS/87/2			
1601.00.99	----Other:	2.21\$/kg	G/HS/87/2			
1602.10.00	Other prepared or preserved meat, meat offal or blood. -Homogenized preparations -Of liver of any animal	20%	G/HS/87/2			
1602.20.10	---Patés de foie with truffles	5%	G/HS/87/2			
1602.20.90	---Other	Free	G/HS/87/2			
1602.31.10	-Of poultry of heading No. 01.05: --Of turkeys	17.5%	G/HS/87/2			
1602.31.91	---Prepared meals	20%	G/HS/87/2			
1602.31.99	----In air-tight containers	12.5%	G/HS/87/2			
1602.31.99	----Other	but not less than 11.02\$/kg or more than 22.05\$/kg	G/HS/87/2			
1602.39.10	--Other	17.5%	G/HS/87/2			
1602.39.91	---Prepared meals	15%	G/HS/87/2			
1602.39.91	----In air-tight containers	12.5%	G/HS/87/2			
1602.39.99	----Other	but not less than 11.02\$/kg or more than 22.05\$/kg	G/HS/87/2			
1602.41.10	-Of swine: --Hams and cuts thereof	15%	G/HS/87/2			
1602.41.10	-- In air-tight containers					

209

SCHEDULE V
CANADA

16-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
1602.41.90	---Other	2.214/kg	G/HS/87/2			
	--Shoulders and cuts thereof					
1602.42.10	---In air-tight containers	15%	G/HS/87/2			
1602.42.90	---Other	2.214/kg	G/HS/87/2			
	--Other, including mixtures					
1602.49.10	---Prepared meals	17.5%	G/HS/87/2			
	---Other:					
1602.49.91	----In air-tight containers	20%	G/HS/87/2			
1602.49.99	----Other	2.214/kg	G/HS/87/2			
	-Of bovine animals					
1602.50.10	---Prepared meals	17.5%	G/HS/87/2			
	---Other:					
1602.50.91	----In air-tight containers	15%	G/HS/87/2			
1602.50.99	----Other	2.214/kg	G/HS/87/2			
	-Other, including preparations of blood of any animal					
1602.90.10	---Prepared meals	17.5%	G/HS/87/2			
	---Other:					
1602.90.91	----In air-tight containers	20%	G/HS/87/2			
1602.90.99	----Other	2.214/kg	G/HS/87/2			
	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.					
1603.00.10	---Of fish or crustaceans, molluscs or other aquatic invertebrates	5%	G/HS/87/2			
1603.00.90	---Other	10%	G/HS/87/2			
	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.					
	-Fish, whole or in pieces, but not minced:					
1604.11.00	--Salmon	3%	G/HS/87/2			
	--Herrings					
1604.12.10	---Pickled	Free	G/HS/87/2			
	---Other:					
1604.12.91	----Kippered, in air-tight containers	6%	G/HS/87/2			
1604.12.99	----Other	8%	G/HS/87/2			
	--Sardines, sardinella and brisling or sprats					
1604.13.10	---In air-tight containers	24/kg	G/HS/87/2			
1604.13.90	---Other	14%	G/HS/87/2			
	--Tunas, skipjack and Atlantic bonito (<i>Sarda sarda</i>)					

SCHEDULE V
CANADA

16-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	---In oil or in preparations containing oil:					
1604.14.11	----Tunas and skipjack	14%	G/HS/87/2			
1604.14.12	----Atlantic bonito	7%	G/HS/87/2			
1604.14.90	---Other	11%	G/HS/87/2			
1604.15.00	--Mackerel	12.7%	G/HS/87/2			
	--Anchovies					
1604.16.10	---In air-tight containers	1.25¢/kg	G/HS/87/2			
1604.16.90	---Other	14%	G/HS/87/2			
1604.19.00	--Other	11%	G/HS/87/2			
	-Other prepared or preserved fish					
1604.20.10	---Prepared meals	17.5%	G/HS/87/2			
1604.20.90	---Other	11%	G/HS/87/2			
1604.30.00	-Caviar and caviar substitutes	UNBOUND				
	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.					
1605.10.00	-Crab	8.2%	G/HS/87/2			
1605.20.00	-Shrimps and prawns	Free	G/HS/87/2			
	-Lobster					
1605.30.10	---Lobster meat, cooked by steaming or boiling in water and out of shell, whether or not frozen but not further prepared or preserved	Free	G/HS/87/2			
1605.30.90	---Other	6%	G/HS/87/2			
1605.40.00	-Other crustaceans	8%	G/HS/87/2			
	-Other					
1605.90.10	---Squid, octopus and cuttle fish	Free	G/HS/87/2			
1605.90.20	---Snails of the genus <i>Helix</i> , in air-tight containers	7.5%	G/HS/87/2			
1605.90.30	---Oysters	3.4%	G/HS/87/2			
1605.90.40	---Clams	10%	G/HS/87/2			
1605.90.90	---Other	6%	G/HS/87/2			

211

**SCHEDULE V
CANADA**

174

Chapter 17

SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading No. 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note

1. For the purpose of subheading Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5.

**SCHEDULE V
CANADA**

17-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
1701.11.10 1701.11.20 1701.11.30 1701.11.40 1701.11.50 1701.12.00 1701.91.00 1701.99.00	<p>Cane or beet sugar and chemically pure sucrose, in solid form. -Raw sugar not containing added flavouring or colouring matter: --Cane sugar ---Not exceeding 96° of polarization ---Exceeding 96° but not exceeding 97° of polarization ---Exceeding 97° but not exceeding 98° of polarization ---Exceeding 98° but not exceeding 99° of polarization ---Exceeding 99° but less than 99.5° of polarization --Beet sugar</p> <p>-Other: --Containing added flavouring or colouring matter --Other</p>	<p>\$28.38⁽¹⁾ /tonne \$29.16⁽²⁾ /tonne \$29.94⁽³⁾ /tonne \$32.54⁽⁴⁾ /tonne \$32.54⁽⁵⁾ /tonne \$32.54⁽⁶⁾ /tonne \$41.67 /tonne \$41.67 /tonne</p>	<p>G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2</p>			
1702.10.00 1702.20.00	<p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. -Lactose and lactose syrup -Maple sugar and maple syrup</p>	<p>10% Free</p>	<p>G/HS/87/2 G/HS/87/2</p>			
<p>⁽¹⁾ Binding on rate of \$28.38/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.10 is bound at \$38.36/tonne. ⁽²⁾ Binding on rate of \$29.16/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.20 is bound at \$39.02/tonne. ⁽³⁾ Binding on rate of \$29.94/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.30 is bound at \$39.68/tonne. ⁽⁴⁾ Binding on rate of \$32.54/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.40 is bound at \$41.67/tonne. ⁽⁵⁾ Binding on rate of \$32.54/tonne applies only to sugar for refining. Sugar for other than refining of 1701.11.50 is bound at \$41.67/tonne. ⁽⁶⁾ Binding on rate of \$32.54/tonne applies only to sugar for refining. Sugar for other than refining of 1701.12.00 is bound at \$41.67/tonne.</p>						

SCHEDULE V
CANADA

17-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
1702.30.00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	3.314/kg	G/HS/87/2			
1702.40.00	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	3.314/kg	G/HS/87/2			
1702.50.00	-Chemically pure fructose	10%	G/HS/87/2			
1702.60.00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	3.314/kg	G/HS/87/2			
1702.90.10	-Other, including invert sugar ---Artificial honey, whether or not mixed with natural honey	3.314/kg	G/HS/87/2			
1702.90.20	---Chemically pure maltose ---Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg	10%	G/HS/87/2			
1702.90.31	----Containing reducing sugars after inversion not exceeding 65% by weight of the total syrup	UNBOUND				
1702.90.32	----Containing reducing sugars after inversion exceeding 65% but not exceeding 70% by weight of the total syrup	UNBOUND				
1702.90.33	----Containing reducing sugars after inversion exceeding 70% but not exceeding 71% by weight of the total syrup	UNBOUND				
1702.90.34	----Containing reducing sugars after inversion exceeding 71% but not exceeding 72% by weight of the total syrup	UNBOUND				
1702.90.35	----Containing reducing sugars after inversion exceeding 72% but not exceeding 73% by weight of the total syrup	UNBOUND				
1702.90.36	----Containing reducing sugars after inversion exceeding 73% but not exceeding 74% by weight of the total syrup	UNBOUND				
1702.90.37	----Containing reducing sugars after inversion exceeding 74% but not exceeding 75% by weight of the total syrup	UNBOUND				

SCHEDULE V
CANADA

17-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
1702.90.38	----Containing reducing sugars after inversion exceeding 75% by weight of the total syrup	UNBOUND				
1702.90.40	---Other invert sugars and other sugar syrups	UNBOUND				
1702.90.50	---Other sucrose sugars	\$11.67 /tonne	G/HS/87/2			
1702.90.90	---Other	17.5%	G/HS/87/2			
	Molasses resulting from the extraction or refining of sugar.					
	-Cane molasses					
1703.10.10	---Powder, whether or not containing colouring or anti-caking agents, but no other admixture	UNBOUND				
1703.10.20	---Other powder	20%	G/HS/87/2			
1703.10.30	---Concentrated sugar cane juice (fancy molasses)	UNBOUND				
1703.10.90	---Other	.22¢ /litre	G/HS/87/2			
	-Other					
1703.90.10	---Powder, whether or not containing colouring or anti-caking agents, but no other admixture	UNBOUND				
1703.90.20	---Other powder	20%	G/HS/87/2			
1703.90.90	---Other	\$1.57 ⁽¹⁾ /tonne	G/HS/87/2			
	Sugar confectionery (including white chocolate), not containing cocoa.					
1704.10.00	-Chewing gum, whether or not sugar-coated	15.5%	G/HS/87/2			
	-Other					
1704.90.10	---Chestnut cream or paste	Free	G/HS/87/2			
1704.90.20	---Liquorice candy	16.7%	G/HS/87/2			
1704.90.30	---Toffee	16.3%	G/HS/87/2			
1704.90.90	---Other	15.5%	G/HS/87/2			

⁽¹⁾ Binding applies only to molasses in which the percentage of total of reducing sugars after inversion is less than 71% of the total solid by weight.

515

**SCHEDULE V
CANADA**

18-I

Chapter 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading No. 04 03, 19 01, 19 04, 19 05, 21 05, 22 02, 22 08, 30 03 or 30 04.
2. Heading No. 18 06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

**SCHEDULE V
CANADA**

18-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	Free	G/HS/87/2			
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	Free	G/HS/87/2			
1803.10.00	Cocoa paste, whether or not defatted.	Free	G/HS/87/2			
1803.20.00	-Not defatted -Wholly or partly defatted	Free	G/HS/87/2			
1804.00.00	Cocoa butter, fat and oil.	Free	G/HS/87/2			
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	10%	G/HS/87/2			
1806.10.00	Chocolate and other food preparations containing cocoa. -Cocoa powder, containing added sugar or other sweetening matter -Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	10%	G/HS/87/2			
1806.20.10	---Paste	Free	G/HS/87/2			
1806.20.20	---Chocolate powder	10%	G/HS/87/2			
1806.20.90	---Other	12.5%	G/HS/87/2			
1806.31.00	-Other, in blocks, slabs or bars: --Filled	12.5%	G/HS/87/2			
1806.32.00	--Not filled	12.5%	G/HS/87/2			
1806.90.00	-Other	12.5%	G/HS/87/2			

**SCHEDULE V
CANADA**

19-1

Chapter 19

**PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK,
PASTRYCOOKS' PRODUCTS**

Notes.

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading No. 19 02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23 09); or
 - (c) Medicaments or other products of Chapter 30.
2. In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.
3. Heading No. 19 04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18 06 (heading No. 18.06).
4. For the purpose of heading No. 19 04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

**SCHEDULE V
CANADA**

19-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of heading Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included. -Preparations for infant use, put up for retail sale					
1901.10.10	---Food preparations of flour, meal, starch or malt extract	10%	G/HS/87/2			
1901.10.20	---Malt extract; food preparations of goods of heading Nos. 04.01 to 04.04	15%	G/HS/87/2			
	-Mixes and doughs for the preparation of bakers' wares of heading No. 19.05					
1901.20.10	---In packages of a weight not exceeding 11.34 kg each	10%	G/HS/87/2			
1901.20.20	---In bulk or in packages of a weight exceeding 11.34 kg each	7.5%	G/HS/87/2			
	-Other					
1901.90.10	---Malt extract	20%	G/HS/87/2			
	---Food preparations of flour, meal, starch or malt extract:					
1901.90.21	----In packages of a weight not exceeding 11.34 kg each	10%	G/HS/87/2			
1901.90.22	----In bulk or in packages of a weight exceeding 11.34 kg each	7.5%	G/HS/87/2			
1901.90.30	---Food preparations of goods of heading Nos. 04.01 to 04.04	15.5%	G/HS/87/2			
	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. -Uncooked pasta, not stuffed or otherwise prepared:					
1902.11.00	--Containing eggs	10%	G/HS/87/2			
	--Other					
1902.19.10	---Macaroni and vermicelli, containing flour and water only	Free	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1902.19.90 1902.20.00	---Other -Stuffed pasta, whether or not cooked or otherwise prepared	10% 17.5%	G/HS/87/2 G/HS/87/2			
1902.30.10 1902.30.20	-Other pasta ---Without meat ---With meat	10% 17.5%	G/HS/87/2 G/HS/87/2			
1902.40.10 1902.40.20	-Couscous ---In packages of a weight not exceeding 11.34 kg each ---In bulk or in packages of a weight exceeding 11.34 kg each	10% 7.5%	G/HS/87/2 G/HS/87/2			
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.	Free	G/HS/87/2			
1904.10.00	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	10%	G/HS/87/2			
1904.90.10 1904.90.20	-Other ---In packages of a weight not exceeding 11.34 kg each ---In bulk or in packages of a weight exceeding 11.34 kg each	10% 7.5%	G/HS/87/2 G/HS/87/2			
1905.10.10 1905.10.91	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. -Crispbread ---Leavened with yeast ---Other: ----In packages of a weight not exceeding 11.34 kg each	Free 10%	G/HS/87/2 G/HS/87/2			

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
1905.10.92	----In bulk or in packages of a weight exceeding 11.34 kg each	7.5%	G/HS/87/2			
1905.20.00	-Gingerbread and the like	5%	G/HS/87/2			
1905.30.10	-Sweet biscuits; waffles and wafers ---Biscuits valued at not less than 44¢/kg, said value to be based on the net weight and to include the value of the usual retail package	5%	G/HS/87/2			
1905.30.90	---Other -Rusks, toasted bread and similar toasted products	5%	G/HS/87/2			
1905.40.10	---Leavened with yeast	Free	G/HS/87/2			
1905.40.90	---Other -Other ---Bread:	8.8%	G/HS/87/2			
1905.90.11	----Ordinary bread, leavened with yeast	Free	G/HS/87/2			
1905.90.12	----Unleavened bread for sacramental purposes	Free	G/HS/87/2			
1905.90.13	----Other bread, in packages of a weight not exceeding 11.34 kg each	10%	G/HS/87/2			
1905.90.14	----Other bread, in bulk or in packages of a weight exceeding 11.34 kg each	7.5%	G/HS/87/2			
1905.90.21	---Biscuits: ----Valued at not less than 44¢/kg, said value to be based on the net weight and to include the value of the usual retail package	5%	G/HS/87/2			
1905.90.29	----Other ---Pizza and quiche; pastries, pies, puddings and cakes; bakery products made without flour:	5%	G/HS/87/2			
1905.90.31	----Pizza and quiche	17.5%	G/HS/87/2			
1905.90.39	----Other	15.5%	G/HS/87/2			
1905.90.40	---Pretzels	5%	G/HS/87/2			
1905.90.50	---Communion wafers ---Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks:	Free	G/HS/87/2			
1905.90.61	----In packages of a weight not exceeding 11.34 kg each	10%	G/HS/87/2			
1905.90.62	----In bulk or in packages of a weight exceeding 11.34 kg each	7.5%	G/HS/87/2			
1905.90.90	---Other	17.5%	G/HS/87/2			

**SCHEDULE V
CANADA**

201

Chapter 20

**PREPARATIONS OF VEGETABLES, FRUIT, NUTS
OR OTHER PARTS OF PLANTS**

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meal offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenized composite food preparations of heading No. 21.04
2. Heading Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
3. Heading Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.
5. For the purpose of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

F-3
F-3
F-3

Subheading Notes.

1. For the purpose of subheading No. 2005.10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized, put up for retail sale as infant food or for dietic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.
2. For the purpose of subheading No. 2007.10, the expression "homogenized preparations" means preparations of fruit, finely homogenized, put up for retail sale as infant food or for dietic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

**SCHEDULE V
CANADA**

20-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2001.10.00 2001.20.00 2001.90.10 2001.90.90	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. -Cucumbers and gherkins -Onions -Other ---Fruit and nuts ---Other	12.5% 12.5% 10% 12.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
2002.10.00 2002.90.00	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. -Tomatoes, whole or in pieces -Other	13.6% 13.6%	G/HS/87/2 G/HS/87/2			
2003.10.00 2003.20.00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. -Mushrooms -Truffles	20% Free	G/HS/87/2 G/HS/87/2			
2004.10.00 2004.90.10 2004.90.20 2004.90.30 2004.90.41 2004.90.49 2004.90.50	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen. -Potatoes -Other vegetables and mixtures of vegetables ---Asparagus ---Broccoli and cauliflowers ---Brussels sprouts ---Carrots: ----Baby (of a length not exceeding 11 cm) ----Other ---Spinach ---Other:	10% 22.5% 20% 20% 17.5% 15% Free	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

223

SCHEDULE V
CANADA

20-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2004.90.91	----Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, chickpeas (garbanzos), cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (Angola, catjang, no-eye, pigeon), tamarillos (tree tomatoes), tarragons, tomatillos, topedos and verdolagas	Free	G/HS/B7/2			
2004.90.99	----Other Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	15%	G/HS/B7/2			
2005.10.00	-Homogenized vegetables	12.5%	G/HS/B7/2			
2005.20.00	-Potatoes	10%	G/HS/B7/2			
2005.30.00	-Sauerkraut	12.5%	G/HS/B7/2			
2005.40.00	-Peas (<i>Pisum sativum</i>) --Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>): --Beans, shelled	12.5%	G/HS/B7/2			
2005.51.10	---Baked	10%	G/HS/B7/2			
2005.51.90	---Other	12.5%	G/HS/B7/2			
2005.59.00	--Other	12.5%	G/HS/B7/2			
2005.60.00	-Asparagus -Olives	22.5%	G/HS/B7/2			
2005.70.10	---Ripe olives in brine; olives sulphured but not bottled	Free	G/HS/B7/2			
2005.70.90	---Other	12.5%	G/HS/B7/2			
2005.80.00	-Sweet corn (<i>Zea mays var. saccharata</i>) -Other vegetables and mixtures of vegetables ---Baby carrots (of a length not exceeding 11 cm):	12.5%	G/HS/B7/2			
2005.90.11	----In air-tight containers	17.5%	G/HS/B7/2			
2005.90.19	----Other	12.5%	G/HS/B7/2			
2005.90.20	---Okra ---Other:	Free	G/HS/B7/2			

224

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2005.90.91	----Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, chickpeas (garbanzos), cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (Angola, catjang, no-eye, pigeon), spinach (basella or malabar), tamarillos (tree tomatoes), tarragons, tomatillos, topedos and verdolagas	Free	G/HS/87/2			
2005.90.99	----Other	12.5%	G/HS/87/2			
2006.00.10	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).	15%	G/HS/87/2			
2006.00.20	---Fruit and fruit-peel	10%	G/HS/87/2			
2006.00.90	---Nuts	17.5% ¹	G/HS/87/2			
2006.00.90	---Other		G/HS/87/2			
2007.10.00	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	10.4%	G/HS/87/2			
2007.10.00	-Homogenized preparations		G/HS/87/2			
2007.91.00	-Other:		G/HS/87/2			
2007.91.00	--Citrus fruit	10%	G/HS/87/2			
2007.99.10	--Other		G/HS/87/2			
2007.99.10	---Strawberry jam	15%	G/HS/87/2			
2007.99.90	---Other	10%	G/HS/87/2			
2008.11.10	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	4 41¢/kg	G/HS/87/2			
2008.11.10	-Nuts, ground-nuts and other seeds, whether or not mixed together:		G/HS/87/2			
2008.11.10	--Ground-nuts		G/HS/87/2			
2008.11.10	---Peanut butter	10%	G/HS/87/2			
2008.11.90	---Other		G/HS/87/2			

¹ Preserved ginger bound at Free

575

SCHEDULE V
CANADA

20-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2008.19.10	--Other, including mixtures	Free	G/HS/87/2			
2008.19.90	---Almonds and pistachio nuts	10%	G/HS/87/2			
2008.20.00	---Other	Free	G/HS/87/2			
	-Pineapples	Free	G/HS/87/2			
	-Citrus fruit					
2008.30.10	---Limes	17.5%	G/HS/87/2			
2008.30.90	---Other	Free	G/HS/87/2			
	-Pears					
2008.40.10	---Pulp	10%	G/HS/87/2			
2008.40.90	---Other	15%	G/HS/87/2			
	-Apricots					
2008.50.10	---Pulp	10%	G/HS/87/2			
2008.50.90	---Other	15%	G/HS/87/2			
	-Cherries					
2008.60.10	---Pulp	10%	G/HS/87/2			
2008.60.90	---Other	15%	G/HS/87/2			
	-Peaches					
2008.70.10	---Pulp	10%	G/HS/87/2			
2008.70.90	---Other	13%	G/HS/87/2			
	-Strawberries					
2008.80.10	---Pulp	15%	G/HS/87/2			
2008.80.90	---Other	10%	G/HS/87/2			
	-Other, including mixtures other than those of subheading No. 2008.19:					
2008.91.00	--Palm hearts	12.5%	G/HS/87/2			
	--Mixtures					
2008.92.10	---Consisting of akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), dasheens (taros), dates, durians, feijoas, figs, fu quas (balsam pears), genipes, ginger, guavas, imbus, jujubes, kiwi fruit, lady apples, litchis (lychees), loquats, magueys, mammees (mammeas), mangoes, mangosteens, manioc (cassava or yucca root), papaws (papayas), passion fruit, pawpaws, persimmons, plantains, plumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, uglifruit, watermelons or yams	Free	G/HS/87/2			
2008.92.90	---Other	10%	G/HS/87/2			
	---Other					
	---Apples:					

226

SCHEDULE V
CANADA

20-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2008.99.11	----Pulp	10%	G/HS/87/2			
2008.99.19	----Other	5%	G/HS/87/2			
2008.99.91	---Other: ----Banana chips consisting of thin banana slices fried or otherwise prepared, whether or not salted, sweetened or otherwise flavoured	15%	G/HS/87/2			
2008.99.92	----Akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), dasheens (taros), dates, durlans, feijoas, figs, fu quas (balsam pears), genipes, ginger, guavas, imbus, jujubes, kiwi fruit, lady apples, litchis (lychees), loquats, magueys, mammees (mammeas), mangoes, mangosteens, manioc (cassava or yucca root), papaws (papayas), passion fruit, pawpaws, persimmons, plantains, plumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, uglifruit, watermelons and yams.	Free	G/HS/87/2			
2008.99.99	----Other Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. -Orange juice: --Frozen	10%	G/HS/87/2			
2009.11.10	---Unsweetened concentrate, not less than 58° Brix, for use in the manufacture of citrus fruit juices	Free	G/HS/87/2			
2009.11.90	---Other --Other	3%	G/HS/87/2			
2009.19.10	---Dehydrated; unsweetened concentrate, not less than 58° Brix, for use in the manufacture of citrus fruit juices	Free	G/HS/87/2			
2009.19.90	---Other -Grapefruit juice	3%	G/HS/87/2			

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2009.20.10	---Dehydrated; unsweetened concentrate, not less than 50° Brix, for use in the manufacture of citrus fruit juices	Free	G/HS/B7/2			
2009.20.90	---Other	3%	G/HS/B7/2			
2009.30.00	-Juice of any other single citrus fruit	Free	G/HS/B7/2			
2009.40.00	-Pineapple juice	Free	G/HS/B7/2			
2009.50.00	-Tomato juice	15%	G/HS/B7/2			
	-Grape juice (including grape must)					
2009.60.10	---Grape juice for wine-making	Free	G/HS/B7/2			
2009.60.90	---Other	15%	G/HS/B7/2			
	-Apple juice					
2009.70.10	---Concentrated, for use in the manufacture of apple juice	11¢ /litre but not less than 10%	G/HS/B7/2			
	---Other:					
2009.70.91	----Concentrated or reconstituted	10%	G/HS/B7/2			
2009.70.99	----Other	5%	G/HS/B7/2			
	-Juice of any other single fruit or vegetable					
	---Fruit:					
2009.80.11	----Passion fruit	Free	G/HS/B7/2			
2009.80.12	----Prune	3%	G/HS/B7/2			
2009.80.19	----Other	10%	G/HS/B7/2			
2009.80.20	---Vegetable	15%	G/HS/B7/2			
	-Mixtures of juices					
2009.90.10	---Of citrus fruit juices, dehydrated	Free	G/HS/B7/2			
2009.90.20	---Of orange and grapefruit juices, other than dehydrated	3%	G/HS/B7/2			
2009.90.30	---Of other fruit juices, whether or not dehydrated	10%	G/HS/B7/2			
2009.90.40	---Of vegetable juices	15%	G/HS/B7/2			

**SCHEDULE V
CANADA**

21-i

Chapter 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover
 - (a) Mixed vegetables of heading No. 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) Spices or other products of heading Nos. 09.04 to 09.10;
 - (d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);
 - (f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or
 - (g) Prepared enzymes of heading No. 35.07
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.
3. For the purpose of heading No. 21.04, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2101.10.00	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	UNBOUND				
2101.20.00	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	13.23¢ /kg	G/HS/87/2			
2101.30.10	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	Free	G/HS/87/2			
2101.30.90	---Roasted kiln dried chicory	6.61¢ /kg	G/HS/87/2			
2101.30.90	---Other	Free	G/HS/87/2			
2102.10.10	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.					
2102.10.10	-Active yeasts	12.5%	G/HS/87/2			
2102.10.20	---With a moisture content of 15% or more but excluding liquid yeast	10%	G/HS/87/2			
2102.20.00	---With a moisture content of less than 15%; liquid yeast	Free ⁽¹⁾	G/HS/87/2			
2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	Free ⁽¹⁾	G/HS/87/2			
2102.30.00	-Prepared baking powders	UNBOUND				
2103.10.00	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	15%	G/HS/87/2			
2103.10.00	-Soya sauce	15%	G/HS/87/2			
2103.20.00	-Tomato ketchup and other tomato sauces	15%	G/HS/87/2			

⁽¹⁾ Binding applies only to products valued at 55¢/kg or less. All products of this heading under regulations as the Minister may prescribe. Anything over 55¢/kg is unbound.

SCHEDULE V
CANADA

21-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2103.30.10	-Mustard flour and meal and prepared mustard	5%	G/HS/87/2			
2103.30.20	---Mustard flour and meal	15%	G/HS/87/2			
	---Prepared mustard					
	-Other					
2103.90.10	---Mayonnaise and salad dressing	17.5%	G/HS/87/2			
2103.90.20	---Mixed condiments and mixed seasonings	12.5%	G/HS/87/2			
2103.90.90	---Other	15%	G/HS/87/2			
	Soups and broths and preparations therefor; homogenized composite food preparations.					
2104.10.00	-Soups and broths and preparations therefor	12.5%	G/HS/87/2			
2104.20.00	-Homogenized composite food preparations	17.5%	G/HS/87/2			
	Ice cream and other edible ice, whether or not containing cocoa.	15.5%	G/HS/87/2			
	Food preparations not elsewhere specified or included.					
2106.10.00	-Protein concentrates and textured protein substances	17.5%	G/HS/87/2			
	-Other					
2106.90.10	---Vegetable preparations for use as flavouring	Free	G/HS/87/2			
2106.90.20	---Fruit syrups and concentrates of a kind used in beverages or other food preparations	10%	G/HS/87/2			
2106.90.30	---Milk or cream substitutes	12.5%	G/HS/87/2			
2106.90.40	---Tea substitutes	Free	G/HS/87/2			
2106.90.50	---Protein hydrolysates	12.5%	G/HS/87/2			
2106.90.60	---Cheese fondue	15%	G/HS/87/2			
2106.90.90	---Other	17.1%	G/HS/87/2			

231

**SCHEDULE V
CANADA**

224

Chapter 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:
 - (a) Sea water (heading No. 25 01);
 - (b) Distilled or conductivity water or water of similar purity (heading No. 28 51);
 - (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29 15);
 - (d) Medicaments of heading No. 30 03 or 30 04; or
 - (e) Perfumery or toilet preparations (Chapter 33)
2. For the purpose of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°.
3. For the purpose of heading No. 22 02, the term "non alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in heading Nos. 22 03 to 22 06 or heading No. 22 08 as appropriate.

Subheading Note.

1. For the purpose of subheading No. 2204 10, the expression "sparkling wine" means wine which, when kept at a temperature of 20° in closed containers, has an excess pressure of not less than 3 bars.

232

SCHEDULE V
CANADA

22-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2201.10.00 2201.90.00	<p>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</p> <p>-Mineral waters and aerated waters -Other</p>	Free 10.2%	G/HS/87/2 G/HS/87/2			
2202.10.00 2202.90.00	<p>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.</p> <p>-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured -Other</p>	17.5% 17.5%	G/HS/87/2 G/HS/87/2			
2203.00.00	Beer made from malt.	3.30¢ /litre	G/HS/87/2			
2204.10.00	<p>Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.</p> <p>-Sparkling wine</p>	44¢ /litre	G/HS/87/2			
2204.21.10	<p>-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: --In containers holding 2 litres or less ---Wine, of an alcoholic strength by volume not exceeding 13.7% vol ---Wine, of an alcoholic strength by volume exceeding 13.7% vol:</p>	4.40¢ /litre	G/HS/87/2			
2204.21.21	----Of an alcoholic strength by volume not exceeding 14.9% vol	11¢ /litre	G/HS/87/2			
2204.21.22	----Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	12.15¢ /litre	G/HS/87/2			
2204.21.23	----Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	13.31¢ /litre	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2204.21.24	----Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	14.46¢ /litre	G/HS/87/2			
2204.21.25	----Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	15.62¢ /litre	G/HS/87/2			
2204.21.26	----Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	16.77¢ /litre	G/HS/87/2			
2204.21.27	----Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	17.93¢ /litre	G/HS/87/2			
2204.21.28	----Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	19.08¢ /litre	G/HS/87/2			
2204.21.29	----Of an alcoholic strength by volume exceeding 21.9% vol	20.24¢ /litre	G/HS/87/2			
2204.21.30	---Grape must with fermentation prevented or arrested by the addition of alcohol	UNBOUND				
	--Other					
2204.29.10	---Wine, of an alcoholic strength by volume not exceeding 13.7% vol	4.40¢ /litre	G/HS/87/2			
	---Wine, of an alcoholic strength by volume exceeding 13.7% vol:					
2204.29.21	----Of an alcoholic strength by volume not exceeding 14.9% vol	11¢ /litre	G/HS/87/2			
2204.29.22	----Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	12.15¢ /litre	G/HS/87/2			
2204.29.23	----Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	13.31¢ /litre	G/HS/87/2			
2204.29.24	----Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	14.46¢ /litre	G/HS/87/2			
2204.29.25	----Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	15.62¢ /litre	G/HS/87/2			
2204.29.26	----Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	16.77¢ /litre	G/HS/87/2			
2204.29.27	----Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	17.93¢ /litre	G/HS/87/2			

SCHEDULE V
CANADA

22-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2204.29.28	----Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	19.08¢ /litre	G/HS/87/2			
2204.29.29	----Of an alcoholic strength by volume exceeding 21.9% vol	20.24¢ /litre	G/HS/87/2			
2204.29.30	---Grape must with fermentation prevented or arrested by the addition of alcohol	UNBOUND				
2204.30.00	-Other grape must	UNBOUND				
	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.					
	-In containers holding 2 litres or less					
2205.10.10	---Of an alcoholic strength by volume not exceeding 18.3% vol	3.30¢ /litre	G/HS/87/2			
2205.10.20	---Of an alcoholic strength by volume exceeding 18.3% vol	25%	G/HS/87/2			
	-Other					
2205.90.10	---Of an alcoholic strength by volume not exceeding 18.3% vol	3.30¢ /litre	G/HS/87/2			
2205.90.20	---Of an alcoholic strength by volume exceeding 18.3% vol	25%	G/HS/87/2			
	Other fermented beverages (for example, cider, perry, mead).					
	---Cider:					
2206.00.11	----Sparkling	44¢ /litre	G/HS/87/2			
2206.00.19	----Other	UNBOUND				
2206.00.20	---Prune wine	UNBOUND				
2206.00.30	---Perry, sparkling	33¢ /litre	G/HS/87/2			
2206.00.40	---Other wine, sparkling	44¢ /litre	G/HS/87/2			
2206.00.50	---Sake and other wine, not sparkling, of an alcoholic strength by volume not exceeding 13.7% vol	4.40¢ /litre	G/HS/87/2			
	---Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol:					
2206.00.61	----Of an alcoholic strength by volume not exceeding 14.9% vol	11¢ /litre	G/HS/87/2			

235

SCHEDULE V
CANADA

22-A

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2206.00.62	----Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	12.15¢ /litre	G/HS/87/2			
2206.00.63	----Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	13.31¢ /litre	G/HS/87/2			
2206.00.64	----Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	14.46¢ /litre	G/HS/87/2			
2206.00.65	----Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	15.62¢ /litre	G/HS/87/2			
2206.00.66	----Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	16.77¢ /litre	G/HS/87/2			
2206.00.67	----Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	17.93¢ /litre	G/HS/87/2			
2206.00.68	----Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	19.08¢ /litre	G/HS/87/2			
2206.00.69	----Of an alcoholic strength by volume exceeding 21.9% vol	20.24¢ /litre	G/HS/87/2			
2206.00.70	---Ginger beer and herbal beer	3.30¢ /litre	G/HS/87/2			
2206.00.90	---Other	19.19¢ /litre of absolute ethyl alcohol	G/HS/87/2			
	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.					
	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher					
2207.10.10	---For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages	19.19¢ /litre of absolute ethyl alcohol	G/HS/87/2			
2207.10.90	---Other	UNBOUND				

236

**SCHEDULE V
CANADA**

22-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2207.20.11	-Ethyl alcohol and other spirits, denatured, of any strength ---Ethyl alcohol: ----In accordance with the specifications prescribed by the Excise Act and the regulations made thereunder	UNBOUND				
2207.20.19	----Other	19.19¢ /litre of absolute ethyl alcohol	G/HS/87/2			
2207.20.90	---Other	UNBOUND				
2208.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages. -Compound alcoholic preparations of a kind used for the manufacture of beverages	\$1.10 /litre and 30%	G/HS/87/2			
2208.20.00	-Spirits obtained by distilling grape wine or grape marc	19.19¢ /litre of absolute ethyl alcohol	G/HS/87/2			
2208.30.00	-Whiskies	7.68¢ /litre of absolute ethyl alcohol	G/HS/87/2			
2208.40.10	-Rum and tafia ---Rum	38.38¢ /litre of absolute ethyl alcohol	G/HS/87/2			

537

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2208.40.20	---Tafia	19.19¢ /litre of absolute ethyl alcohol	G/HS/R7/2			
2208.50.00	-Gin and Geneva	7.68¢ /litre of absolute ethyl alcohol	G/HS/R7/2			
2208.90.10	-Other ---Vodka	19.19¢ /litre of absolute ethyl alcohol	G/HS/R7/2			
2208.90.20	---Tequila	Free	G/HS/R7/2			
2208.90.30	---Liqueurs	19.19¢ ^{***} /litre of absolute ethyl alcohol	G/HS/R7/2			
2208.90.41	---Undenatured ethyl alcohol: ----For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages	19.19¢ /litre of absolute ethyl alcohol	G/HS/R7/2			
2208.90.49	----Other	UNBOUND				
2208.90.50	---Angostura bitters	Free	G/HS/R7/2			
2208.90.91	---Other: ----Spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol	UNBOUND				
*** The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set therein is met.						

**SCHEDULE V
CANADA**

22-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2208.90.99	----Other	19.19¢ /litre of absolute ethyl alcohol	G/HS/87/2			
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	15%	G/HS/87/2			

**SCHEDULE V
CANADA**

23-1

Chapter 23

**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;
PREPARED ANIMAL FODDER**

Note.

1. **Heading No. 23 09** includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by products of such processing.

**SCHEDULE V
CANADA**

23-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2301.10.00	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. -Flours, meals and pellets, of meat or meat offal; greaves	Free	G/HS/87/2			
2301.20.10	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5%	G/HS/87/2			
2301.20.90	---Fish meal	Free	G/HS/87/2			
	---Other					
	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.					
2302.10.00	-Of maize (corn)	5%	G/HS/87/2			
2302.20.00	-Of rice	Free	G/HS/87/2			
2302.30.00	-Of wheat	5%	G/HS/87/2			
2302.40.00	-Of other cereals	Free	G/HS/87/2			
2302.50.00	-Of leguminous plants	Free	G/HS/87/2			
	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.					
2303.10.00	-Residues of starch manufacture and similar residues	Free	G/HS/87/2			
	-Beet-pulp, bagasse and other waste of sugar manufacture					
2303.20.10	---Dried beet-pulp	4%	G/HS/87/2			
2303.20.90	---Other	Free	G/HS/87/2			
2303.30.00	-Brewing or distilling dregs and waste	5%	G/HS/87/2			
	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.					
2304.00.00		Free	G/HS/87/2			

241

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	G/HS/87/2			
2306.10.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05. -Of cotton seeds -Of linseed -Of sunflower seeds -Of rape (canola) or colza seeds -Of coconut or copra -Of palm nuts or kernels -Other	Free	G/HS/87/2			
2306.20.00		Free	G/HS/87/2			
2306.30.00		Free	G/HS/87/2			
2306.40.00		Free	G/HS/87/2			
2306.50.00		Free	G/HS/87/2			
2306.60.00		Free	G/HS/87/2			
2306.90.00		Free	G/HS/87/2			
2307.00.00	Wine lees; argol. Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	G/HS/87/2			
2308.10.00	-Acorns and horse-chestnuts	Free	G/HS/87/2			
2308.90.00		-Other	Free	G/HS/87/2		
2309.10.00	Preparations of a kind used in animal feeding. -Dog or cat food, put up for retail sale -Other	6%	G/HS/87/2			
2309.90.10		---Preparations to be employed in the feeding of trout or salmon and cereal preparations to be employed in the feeding of fur-bearing animals	Free	G/HS/87/2		
2309.90.20	---Other preparations containing eggs	15.43¢ /kg	G/HS/87/2			
2309.90.91	---Other: ----Complete feeds and feed supplements, including concentrates, containing dairy products	5%	G/HS/87/2			

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2309.90.92 2309.90.93 2309.90.99	----Complete feeds and feed supplements, including concentrates, not containing dairy products ----Mineral blocks ----Other	free free 12.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2			

**SCHEDULE V
CANADA**

24-1

Chapter 24

TORACCO AND MANUFACTURED TORACCO SUBSTITUTES

Note.

1. This Chapter does not cover medicinal cigarettes (Chapter 30)

Supplementary Notes.

1. Duty shall be assessed on the basis of "Standard leaf tobacco" consisting of 10% of water and 90% of solid matter, for goods classified under tariff item Nos. 2401 10 10, 2401 10 90, 2401 20 00, 2401 30 00 and 2403.91.10.
2. For goods classified under tariff item No. 2402 10 10 or 2402 10 90, the weight of the bands and ribbons shall be included in the weight for customs duties.

SCHEDULE V
CANADA

24-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2401.10.10	Unmanufactured tobacco; tobacco refuse. -Tobacco, not stemmed/stripped ---For use as wrappers in the manufacture of cigars	Free	G/HS/87/2			
2401.10.91	---Other: ----Turkish type	24.25¢/kg	G/HS/87/2			
2401.10.99	----Other	27.56¢/kg	G/HS/87/2			
2401.20.10	-Tobacco, partly or wholly stemmed/stripped ---For use in the manufacture of cigars	44¢/kg	G/HS/87/2			
2401.20.90	---Other	44¢/kg	G/HS/87/2			
2401.30.00	-Tobacco refuse	10.2%	G/HS/87/2			
2402.10.10	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. -Cigars, cheroots and cigarillos, containing tobacco ---Hand-rolled cigars	\$3.20/kg and 10%	G/HS/87/2			
2402.10.90	---Other	\$3.20/kg and 10%	G/HS/87/2			
2402.20.00	-Cigarettes containing tobacco	20%	G/HS/87/2			
2402.90.00	-Other	10.2%	G/HS/87/2			
2403.10.00	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. -Smoking tobacco, whether or not containing tobacco substitutes in any proportion -Other: --"Homogenized" or "reconstituted" tobacco	88.24/kg	G/HS/87/2			
2403.91.10	---Processed leaf tobacco for use in the manufacture of cigar binders or wrappers	\$1.10/kg	G/HS/87/2			
2403.91.90	---Other --Other	\$1.98/kg	G/HS/87/2			

245

SCHEDULE V
CANADA

24-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2403.99.10	---Snuff	77.18¢ /kg	G/HS/R7/2			
2403.99.90	---Other	\$1.98 /kg	G/HS/R7/2			

**SCHEDULE V
CANADA**

V-1

Section V
MINERAL PRODUCTS

**SCHEDULE V
CANADA**

25-i

Chapter 25

**SALT, SULPHUR, EARTHS AND STONE,
PLASTERING MATERIALS, LIME AND CEMENT**

Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use
2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);
 - (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
 - (h) Billiard chalks (heading No. 95.04); or
 - (i) Writing or drawing chalks or tailors' chalks (heading No. 96.09).
3. Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.
4. Heading No. 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded, earth colours, whether or not calcined or mixed together; natural micaceous iron oxides, meerschaum (whether or not in polished pieces); amber, agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulking; jet, strontianite (whether or not calcined), other than strontium oxide, broken pottery

**SCHEDULE V
CANADA**

25 - n

Supplementary Note:

1. The weight of the package shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under tariff item No. 2520 20 90

SCHEDULE V
CANADA

25-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2501.00.10	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water. ---Table salt made by an admixture of other ingredients when containing 90% or more of pure sodium chloride ---Other	4%	G/HS/87/2			
2501.00.90		Free	G/HS/87/2			
2502.00.00	Unroasted iron pyrites.	Free	G/HS/87/2			
2503.10.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. -Crude or unrefined sulphur -Other	Free	G/HS/87/2			
2503.90.00		Free	G/HS/87/2			
2504.10.10	Natural graphite. -In powder or in flakes ---In powder ---In flakes -Other	9.2%	G/HS/87/2			
2504.10.20		4%	G/HS/87/2			
2504.90.00		Free	G/HS/87/2			
2505.10.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 28. -Silica sand and quartz sands -Other	Free	G/HS/87/2			
2505.90.00		Free	G/HS/87/2			
2506.10.00	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. -Quartz -Quartzite: --Crude or roughly trimmed --Other	Free	G/HS/87/2			
2506.21.00		Free	G/HS/87/2			
2506.29.00		Free	G/HS/87/2			

250

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	Free	G/HS/87/2			
	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.					
2508.10.00	-Bentonite	Free	G/HS/87/2			
2508.20.00	-Decolourizing earths and fuller's earth	Free ¹¹	G/HS/87/2			
2508.30.00	-Fire-clay	Free	G/HS/87/2			
2508.40.00	-Other clays	Free	G/HS/87/2			
2508.50.00	-Andalusite, kyanite and sillimanite	Free	G/HS/87/2			
2508.60.00	-Mullite	Free	G/HS/87/2			
2508.70.00	-Chamotte or dinas earths	Free	G/HS/87/2			
	Chalk.					
2509.00.10	---Whiting	6.8%	G/HS/87/2			
2509.00.90	---Other	Free	G/HS/87/2			
	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.					
2510.10.00	-Unground	Free	G/HS/87/2			
2510.20.00	-Ground	Free	G/HS/87/2			
	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.					
2511.10.00	-Natural barium sulphate (barytes)	10%	G/HS/87/2			
2511.20.00	-Natural barium carbonate (witherite)	9.2%	G/HS/87/2			
	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	Free	G/HS/87/2			

251

¹¹ Fuller's earth, in bulk only, not prepared for toilet or other purposes and earths, other than crude, unbound

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2513.11.00	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. -Pumice stone: --Crude or in irregular pieces, including crushed pumice ("bimskies")	Free	G/HS/R7/2			
2513.19.00	--Other	Free	G/HS/R7/2			
2513.21.00	-Emery, natural corundum, natural garnet and other natural abrasives: --Crude or in irregular pieces	Free	G/HS/R7/2			
2513.29.00	--Other	Free	G/HS/R7/2			
2514.00.10	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. ---Crude or roughly trimmed	Free	G/HS/R7/2			
2514.00.20	---Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.5%	G/HS/R7/2			
2514.00.90	---Other, including powder and waste	10.2%	G/HS/R7/2			
2515.11.00	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. -Marble and travertine: --Crude or roughly trimmed	Free	G/HS/R7/2			
2515.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	4%	G/HS/R7/2			
2515.20.10	-Ecaussine and other calcareous monumental or building stone; alabaster ---Crude or roughly trimmed	Free	G/HS/R7/2			
2515.20.20	---Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5.5%	G/HS/R7/2			

252

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2516.11.00	<p>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</p> <p>-Granite:</p> <p>--Crude or roughly trimmed</p>	Free	G/HS/87/2			
2516.12.00		<p>--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</p>	5.5%	G/HS/87/2		
2516.21.00	<p>-Sandstone:</p> <p>--Crude or roughly trimmed</p>	Free	G/HS/87/2			
2516.22.00		<p>--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</p>	5.5%	G/HS/87/2		
2516.90.10	<p>-Other monumental or building stone</p> <p>---Crude or roughly trimmed</p>	Free	G/HS/87/2			
2516.90.20		<p>---Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</p>	5.5%	G/HS/87/2		
2517.10.00	<p>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.</p> <p>-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated</p>	Free	G/HS/87/2			
2517.20.00	<p>-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10</p>	Free	G/HS/87/2			
2517.30.00	<p>-Tarred macadam</p>	10.2%	G/HS/87/2			

SCHEDULE V
CANADA

25 5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2517.41.00	-Granules, chippings and powder, of stones of heading No. 25.15 or 25.18, whether or not heat-treated: --Of marble	Free	G/HS/87/2			
2517.49.10	---Other	Free	G/HS/87/2			
2517.49.90	---Limestone; roofing granules ---Other	10.2%	G/HS/87/2			
2518.10.00	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite). -Dolomite not calcined	4%	G/HS/87/2			
2518.20.00	-Calcined dolomite	9.2%	G/HS/87/2			
2518.30.00	-Agglomerated dolomite (including tarred dolomite)	10.2%	G/HS/87/2			
2519.10.10	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 pure. -Natural magnesium carbonate (magnesite) ---Crude rock form	Free	G/HS/87/2			
2519.10.90	---Other	9.2%	G/HS/87/2			
2519.90.10	-Other ---Magnesium oxide not less than 94% pure	Free	G/HS/87/2			
2519.90.90	---Other	9.2%	G/HS/87/2			
2520.10.00	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. -Gypsum; anhydrite -Plasters	Free	G/HS/87/2			
2520.20.10	---Dental plasters	UNBOUND	G/HS/87/2			
2520.20.90	---Other	RR 24 /tonne	G/HS/87/2			

254

**SCHEDULE V
CANADA**

25-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	Free	G/HS/87/2			
2522.10.00	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25	Free	G/HS/87/2			
2522.20.00	-Quicklime	Free	G/HS/87/2			
2522.30.00	-Slaked lime	Free	G/HS/87/2			
2523.10.00	-Hydraulic lime Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	Free	G/HS/87/2			
2523.21.00	-Cement clinkers	Free	G/HS/87/2			
2523.29.00	-Portland cement:	Free	G/HS/87/2			
2523.30.00	--White cement, whether or not artificially coloured	81.59¢ /tonne	G/HS/87/2			
2523.90.00	--Other	Free	G/HS/87/2			
2524.00.10	-Aluminous cement	Free	G/HS/87/2			
2524.00.90	-Other hydraulic cements	Free	G/HS/87/2			
2524.00.10	Asbestos.	Free	G/HS/87/2			
2524.00.90	---Crude	Free	G/HS/87/2			
2525.10.00	---Other	8%	G/HS/87/2			
2525.10.00	Mica, including splittings; mica waste	Free	G/HS/87/2			
2525.20.10	-Crude mica and mica rifted into sheets or splittings	Free	G/HS/87/2			
2525.20.20	-Mica powder	Free	G/HS/87/2			
2525.20.10	---Of a particle size not exceeding 20 microns	4%	G/HS/87/2			
2525.20.20	---Of a particle size exceeding 20 microns	10.2%	G/HS/87/2			
2525.30.00	-Mica waste	Free	G/HS/87/2			

255

SCHEDULE V
CANADA

25-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2526.10.00	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc. -Not crushed, not powdered	9.2%	G/HS/R7/2			
2526.20.10	-Crushed or powdered ---Talc of a particle size not exceeding 20 microns	4%	G/HS/R7/2			
2526.20.90	---Other	9.2%	G/HS/R7/2			
2527.00.10	Natural cryolite; natural chiolite. ---Natural cryolite	Free	G/HS/R7/2			
2527.00.20	---Natural chiolite	10.2%	G/HS/R7/2			
2528.10.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₂ O, calculated on the dry weight. -Natural sodium borates	Free	G/HS/R7/2			
2528.90.00	-Other	1%	G/HS/R7/2			
2529.10.00	Feldspar; leucite; nepheline and nepheline syenite; fluorspar. -Feldspar	5.5%	G/HS/R7/2			
2529.21.00	-Fluorspar: --Containing by weight 97% or less of calcium fluoride	Free	G/HS/R7/2			
2529.22.00	--Containing by weight more than 97% of calcium fluoride	Free	G/HS/R7/2			
2529.30.00	-Leucite; nepheline and nepheline syenite	10.2%	G/HS/R7/2			
2530.10.10	Mineral substances not elsewhere specified or included. -Vermiculite, perlite and chlorites, unexpanded	Free	G/HS/R7/2			
2530.10.20	---Vermiculite or perlite	10.2%	G/HS/R7/2			
2530.20.00	---Chlorites -Kieserite, epsomite (natural magnesium sulphates)	10.2%	G/HS/R7/2			

256

SCHEDULE V
CANADA

25-8

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2530.30.00	-Earth colours	10.5%	G/HS/87/2			
2530.40.00	-Natural micaceous iron oxides	10.5%	G/HS/87/2			
	-Other					
2530.90.10	---Meerschaum, amber, jet	10.2%	G/HS/87/2			
2530.90.20	---Minerals of sodium carbonate such as trona, thermonatrite and nahcolite; minerals of sodium sulphate such as thenardite and mirabilite	12.5%	G/HS/87/2			
2530.90.30	---Natural arsenic sulphides; lydite; earths; limestone (lithographic stone); broken pottery; ores of rare earth metals; wollastonite (natural calcium silicate); natural zirconium silicate	Free	G/HS/87/2			
2530.90.40	---Pyrophyllite	Free	G/HS/87/2			
2530.90.50	---Natural manganese oxides	Free	G/HS/87/2			
2530.90.90	---Other	10.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

26-i

Chapter 26

ORES, SLAG AND ASH

Notes.

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
 - (c) Basic slag of Chapter 31;
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 68.06);
 - (e) Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or
 - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV)
2. For the purpose of heading Nos. 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non metallurgical purposes. Heading Nos. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

13
15
00

**SCHEDULE V
CANADA**

26-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2601.11.00 2601.12.00 2601.20.00	Iron ores and concentrates, including roasted iron pyrites. -Iron ores and concentrates, other than roasted iron pyrites: --Non-agglomerated --Agglomerated -Roasted iron pyrites	Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2			
2602.00.00	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	Free	G/HS/87/2			
2603.00.00	Copper ores and concentrates.	Free	G/HS/87/2			
2604.00.00	Nickel ores and concentrates.	Free	G/HS/87/2			
2605.00.00	Cobalt ores and concentrates.	Free	G/HS/87/2			
2606.00.00	Aluminum ores and concentrates.	Free	G/HS/87/2			
2607.00.00	Lead ores and concentrates.	4.8%	G/HS/87/2			
2608.00.00	Zinc ores and concentrates.	0.4%	G/HS/87/2			
2609.00.00	Tin ores and concentrates.	Free	G/HS/87/2			
2610.00.00	Chromium ores and concentrates.	Free	G/HS/87/2			
2611.00.00	Tungsten ores and concentrates.	Free	G/HS/87/2			
2612.10.00 2612.20.00	Uranium or thorium ores and concentrates. -Uranium ores and concentrates -Thorium ores and concentrates	Free Free	G/HS/87/2 G/HS/87/2			

259

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2613.10.00	Molybdenum ores and concentrates.	Free	G/HS/87/2			
2613.90.00	-Roasted	Free	G/HS/87/2			
2613.90.00	-Other	Free	G/HS/87/2			
2614.00.00	Titanium ores and concentrates.	Free	G/HS/87/2			
2615.10.00	Niobium, tantalum, vanadium or zirconium ores and concentrates.	Free	G/HS/87/2			
2615.90.00	-Zirconium ores and concentrates	Free	G/HS/87/2			
2615.90.00	-Other	Free	G/HS/87/2			
2616.10.00	Precious metal ores and concentrates.	Free	G/HS/87/2			
2616.90.00	-Silver ores and concentrates	Free	G/HS/87/2			
2616.90.00	-Other	Free	G/HS/87/2			
2617.10.00	Other ores and concentrates.	Free	G/HS/87/2			
2617.90.00	-Antimony ores and concentrates	Free	G/HS/87/2			
2617.90.00	-Other	Free	G/HS/87/2			
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	Free	G/HS/87/2			
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	Free	G/HS/87/2			
2620.11.00	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.	Free	G/HS/87/2			
2620.19.00	-Containing mainly zinc:	Free	G/HS/87/2			
2620.19.00	--Hard zinc spelter	Free	G/HS/87/2			
2620.19.00	--Other	Free	G/HS/87/2			
2620.20.00	-Containing mainly lead	Free	G/HS/87/2			
2620.30.00	-Containing mainly copper	Free	G/HS/87/2			
2620.40.00	-Containing mainly aluminum	Free	G/HS/87/2			
2620.50.00	-Containing mainly vanadium	Free	G/HS/87/2			
2620.90.00	-Other	Free	G/HS/87/2			

200

11. Chinaabai, unbound

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2621.00.00	Other slag and ash, including seaweed ash (kelp).	Free	G/HS/87/2			

**SCHEDULE V
CANADA**

27-1

Chapter 27

**MINERAL FUELS, MINERAL OILS AND PRODUCTS
OF THEIR DISTILLATION, BITUMINOUS SUBSTANCES,
MINERAL WAXES**

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27 11;
 - (b) Medicaments of heading No. 30 03 or 30 04, or
 - (c) Mixed unsaturated hydrocarbons of heading No. 33 01, 33 02 or 38 05.
2. References in heading No. 27 10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (Chapter 39).

Subheading Notes.

1. For the purpose of subheading No. 2701 11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purpose of subheading No. 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purpose of subheading Nos. 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Supplementary Note.

1. For the purpose of tariff item Nos. 2709 00 10, 2710 00 90 and 2711 19 90, the General Tariff rates of customs duty shall be the same as the Most-Favoured Nation Tariff rates of customs duty.

262

SCHEDULE V
CANADA

27-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2701.11.00 2701.12.00 2701.19.00 2701.20.00	Coal; briquettes, ovoids and similar solid fuels manufactured from coal. -Coal, whether or not pulverized, but not agglomerated: --Anthracite --Bituminous coal --Other coal -Briquettes, ovoids and similar solid fuels manufactured from coal	Free Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
2702.10.00 2702.20.00	Lignite, whether or not agglomerated, excluding jet. -Lignite, whether or not pulverized, but not agglomerated -Agglomerated lignite	Free UNBOUND	G/HS/87/2			
2703.00.00	Peat (including peat litter), whether or not agglomerated.	10.2%	G/HS/87/2			
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	Free	G/HS/87/2			
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	10.2%	G/HS/87/2			
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	Free	G/HS/87/2			
2707.10.00 2707.20.00 2707.30.00	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents. -Benzole -Toluole -Xylole	12.5% 12.5% 12.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2			

269

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2707.40.00	-Naphthalene	12.5%	G/HS/B7/2			
2707.50.00	-Other aromatic hydrocarbon mixtures of which 85% or more by volume (including losses) distills at 250°C by the ASTM D 88 method	12.5%	G/HS/B7/2			
2707.60.00	-Phenols	12.5% ¹¹	G/HS/B7/2			
2707.91.00	-Other:					
2707.99.00	--Creosote oils	12.5%	G/HS/B7/2			
	--Other	12.5%	G/HS/B7/2			
	Pitch and pitch coke, obtained from coal tar or from other mineral tars.					
2708.10.00	-Pitch	Free	G/HS/B7/2			
2708.20.00	-Pitch coke	Free	G/HS/B7/2			
	Petroleum oils and oils obtained from bituminous minerals, crude.					
2709.00.10	---Not subjected to any other process than natural weathering and the removal of foreign matter and water and having a relative density of 0.8156 (42° A.P.I.) or more at 15.6°C, for refining	UNBOUND				
2709.00.90	---Other	UNBOUND				
	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.					
2710.00.10	---Alkylens, mixed, with a very low degree of polymerization; lubricating oils or basestocks, containing by weight more than 50% of synthetic hydrocarbons	12.5%	G/HS/B7/2			

¹¹ Carbolic or heavy oil, unbound

SCHEDULE V
CANADA

27-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2710.00.20	---Other lubricating oils put up in packings for retail sale; oils and preparations thereof, having a viscosity of 7.44 mm ² /sec. or more at 37.8°C, other than white oils	8%	G/HS/87/2			
2710.00.30	---White oils	11.3%	G/HS/87/2			
2710.00.40	---Petroleum greases and lubricating greases	12.5%	G/HS/87/2			
2710.00.90	---Other	UNBOUND				
	Petroleum gases and other gaseous hydrocarbons.					
	-Liquefied:					
2711.11.00	--Natural gas	UNBOUND				
	--Propane					
2711.12.10	---In containers ready for use	UNBOUND				
2711.12.90	---Other	Free	G/HS/87/2			
2711.13.00	--Butanes	UNBOUND				
2711.14.00	--Ethylene, propylene, butylene and butadiene	UNBOUND				
	--Other					
2711.19.10	---In containers ready for use	UNBOUND				
2711.19.90	---Other	UNBOUND				
	-In gaseous state:					
2711.21.00	--Natural gas	Free	G/HS/87/2			
2711.29.00	--Other	Free	G/HS/87/2			
	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.					
2712.10.00	-Petroleum jelly	11.3%	G/HS/87/2			
	-Paraffin wax containing by weight less than 0.75% of oil					
2712.20.10	---for use in the manufacture of candles	Free	G/HS/87/2			
2712.20.90	---Other	10.2%	G/HS/87/2			
	-Other					
2712.90.10	---Lignite (Montan) wax	Free	G/HS/87/2			
2712.90.20	---Micro-crystalline petroleum wax	10.2%	G/HS/87/2			
2712.90.90	---Other	10.2%	G/HS/87/2			

265

SCHEDULE V
CANADA

27-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2713.11.00 2713.12.00 2713.20.00 2713.90.00	<p>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</p> <p>-Petroleum coke: --Not calcined --Calcined</p> <p>-Petroleum bitumen</p> <p>-Other residues of petroleum oils or of oils obtained from bituminous minerals</p>	<p>Free Free 6.8% UNBOUND</p>	<p>G/HS/87/2 G/HS/87/2 G/HS/87/2</p>			
2714.10.00 2714.90.10 2714.90.90	<p>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</p> <p>-Bituminous or oil shale and tar sands -Other ---Gilsonite ---Other</p>	<p>10.2% Free 6.8%</p>	<p>G/HS/87/2 G/HS/87/2 G/HS/87/2</p>			
2715.00.10 2715.00.20 2715.00.90 2716.00.00	<p>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).</p> <p>---Asphaltum oil of a kind used for paving purposes ---Mastics of asphalt and other bituminous mastics ---Other</p> <p>Electrical energy.</p>	<p>UNBOUND 9.2% 6.8% UNBOUND</p>	<p>G/HS/87/2 G/HS/87/2</p>			

**SCHEDULE V
CANADA**

VI-1

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading No. 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

**SCHEDULE V
CANADA**

28-1

Chapter 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS
OF PRECIOUS METALS, OF RARE EARTH METALS,
OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabilizer necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphydates, stabilized with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in heading Nos. 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);
 - (b) Halide oxides of carbon (heading No. 28.12);
 - (c) Carbon disulphide (heading No. 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

200

**SCHEDULE V
CANADA**

28 · ii

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading No. 32.06;
 - (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.23; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (heading Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, or metal alloys of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metallic acid of sub-Chapter IV are to be classified in heading No. 28.11.
5. Heading Nos. 28.26 to 28.42 apply only to metallic or ammonium salts or peroxysalts
Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.
6. Heading No. 28.44 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 microcurie per gram;
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable
- The term "isotopes", for the purpose of this Note and of the wording of heading Nos. 28.44 and 28.45, refers to:

602

**SCHEDULE V
CANADA**

2B - iii

-
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading No. 28 48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38 18.

**SCHEDULE V
CANADA**

28-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2801.10.00 2801.20.00 2801.30.00	Fluorine, chlorine, bromine and iodine. -Chlorine -Iodine -Fluorine; bromine	Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2			
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	Free	G/HS/87/2			
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	Free	G/HS/87/2			
2804.10.00 2804.21.00 2804.29.00 2804.30.00 2804.40.00 2804.50.00 2804.61.00 2804.69.00 2804.70.00 2804.80.00 2804.90.00	Hydrogen, rare gases and other non-metals. -Hydrogen -Rare gases: --Argon --Other -Nitrogen -Oxygen -Boron; tellurium -Silicon: --Containing by weight not less than 99.99% of silicon --Other -Phosphorus -Arsenic -Selenium	9.2% 9.2% 9.2% 9.2% 9.2% 9.2% 9.2% 9.2% 5% 9.2% 9.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
2805.11.00 2805.19.00 2805.21.00 2805.22.00	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury. -Alkali metals: --Sodium --Other -Alkaline-earth metals: --Calcium --Strontium and barium	12.5% ⁽¹⁾ 9.2% 9.2% 9.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
⁽¹⁾ For use in the manufacture of tetramethyl lead or compounds thereof - Free						

SCHEDULE V
CANADA

2B-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2805.30.00	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	12.5%	G/HS/87/2			
2805.40.00	-Mercury	Free	G/HS/87/2			
2806.10.00	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	Free	G/HS/87/2			
2806.20.00	-Hydrogen chloride (hydrochloric acid) -Chlorosulphuric acid	Free	G/HS/87/2			
2807.00.00	Sulphuric acid; oleum.	Free	G/HS/87/2			
2808.00.00	Nitric acid; sulphonitric acids.	Free	G/HS/87/2			
2809.10.00	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids.	12.5%	G/HS/87/2			
2809.20.00	-Diphosphorus pentoxide -Phosphoric acid and polyphosphoric acids	12.5%	G/HS/87/2			
2810.00.00	Oxides of boron; boric acids.	Free	G/HS/87/2			
	Other inorganic acids and other inorganic oxygen compounds of non-metals.					
2811.11.00	-Other inorganic acids: --Hydrogen fluoride (hydrofluoric acid)	Free	G/HS/87/2			
2811.19.10	--Other ---Fluorosilicic acid; aminosulphonic acid (sulphamic acid)	Free	G/HS/87/2			
2811.19.90	---Other -Other inorganic oxygen compounds of non-metals:	12.5%	G/HS/87/2			
2811.21.00	--Carbon dioxide	12.5%	G/HS/87/2			
2811.22.00	--Silicon dioxide	12.5%	G/HS/87/2			
2811.23.00	--Sulphur dioxide	Free	G/HS/87/2			
	--Other					
2811.29.10	---Arsenic pentoxide; arsenic trioxide; sulphur trioxide	9.2%	G/HS/87/2			
2811.29.90	---Other	12.5%	G/HS/87/2			

**SCHEDULE V
CANADA**

28-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
2812.10.10	Halides and halide oxides of non-metals. -Chlorides and chloride oxides	Free	G/HS/87/2			
2812.10.90	---Phosphorus trichloride; phosphorus pentachloride; phosphorus oxychloride	12.5%	G/HS/87/2			
2812.90.00	-Other	12.5%	G/HS/87/2			
2813.10.00	Sulphides of non-metals; commercial phosphorus trisulphide. -Carbon disulphide	9.2%	G/HS/87/2			
2813.90.00	-Other	9.2%	G/HS/87/2			
2814.10.00	Ammonia, anhydrous or in aqueous solution. -Anhydrous ammonia	Free	G/HS/87/2			
2814.20.00	-Ammonia in aqueous solution	Free	G/HS/87/2			
2815.11.00	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. -Sodium hydroxide (caustic soda): --Solid	Free	G/HS/87/2			
2815.12.00	--In aqueous solution (soda lye or liquid soda)	Free	G/HS/87/2			
2815.20.00	-Potassium hydroxide (caustic potash)	Free	G/HS/87/2			
2815.30.00	-Peroxides of sodium or potassium	Free	G/HS/87/2			
2816.10.00	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. -Hydroxide and peroxide of magnesium	Free	G/HS/87/2			
2816.20.00	-Oxide, hydroxide and peroxide of strontium	Free	G/HS/87/2			
2816.30.00	-Oxide, hydroxide and peroxide of barium	Free	G/HS/87/2			
2817.00.00	Zinc oxide; zinc peroxide.	10.5%	G/HS/87/2			
2818.10.00	Aluminum oxide (including artificial corundum); aluminum hydroxide. -Artificial corundum	Free	G/HS/87/2			
2818.20.00	-Other aluminum oxide	Free	G/HS/87/2			

273

**SCHEDULE V
CANADA**

28-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2818.30.00	-Aluminum hydroxide	Free	G/HS/87/2			
	Chromium oxides and hydroxides.					
2819.10.00	-Chromium trioxide	12.5%	G/HS/87/2			
2819.90.00	-Other	12.5%	G/HS/87/2			
	Manganese oxides.					
2820.10.00	-Manganese dioxide	Free	G/HS/87/2			
2820.90.00	-Other	Free	G/HS/87/2			
	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ .					
2821.10.00	-Iron oxides and hydroxides	12.5%	G/HS/87/2			
2821.20.00	-Earth colours	12.5%	G/HS/87/2			
	Cobalt oxides and hydroxides; commercial cobalt oxides.					
2822.00.10	---Cobalt hydroxides	Free	G/HS/87/2			
2822.00.90	---Other	9.8%	G/HS/87/2			
2823.00.00	Titanium oxides.	10%	G/HS/87/2			
	Lead oxides; red lead and orange lead.					
2824.10.00	-Lead monoxide (litharge, massicot)	12.5%	G/HS/87/2			
2824.20.00	-Red lead and orange lead	10.5%	G/HS/87/2			
2824.90.00	-Other	12.5%	G/HS/87/2			
	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.					
2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts	Free	G/HS/87/2			
2825.20.00	-Lithium oxide and hydroxide	Free	G/HS/87/2			
2825.30.00	-Vanadium oxides and hydroxides	Free	G/HS/87/2			
2825.40.00	-Nickel oxides and hydroxides	Free	G/HS/87/2			
2825.50.00	-Copper oxides and hydroxides	Free	G/HS/87/2			
2825.60.00	-Germanium oxides and zirconium dioxide	1.3%	G/HS/87/2			
	-Molybdenum oxides and hydroxides					

274

**SCHEDULE V
CANADA**

28-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2825.70.10	---Molybdenum oxides	12.5%	G/HS/87/2			
2825.70.20	---Molybdenum hydroxides		G/HS/87/2			
2825.80.00	-Antimony oxides	Free	G/HS/87/2			
	-Other					
2825.90.10	---Tin oxides; mercury oxides	12.5%	G/HS/87/2			
2825.90.90	---Other inorganic bases; other metal oxides, hydroxides and peroxides	Free	G/HS/87/2			
	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.					
	-Fluorides:					
2826.11.00	--Of ammonium or of sodium	12.5%	G/HS/87/2			
2826.12.00	--Of aluminum	Free	G/HS/87/2			
2826.19.00	--Other	12.5%	G/HS/87/2			
2826.20.00	-Fluorosilicates of sodium or of potassium	12.5%	G/HS/87/2			
2826.30.00	-Sodium hexafluoroaluminate (synthetic cryolite)	Free	G/HS/87/2			
2826.90.00	-Other	12.5%	G/HS/87/2			
	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.					
2827.10.00	-Ammonium chloride	12.5%	G/HS/87/2			
2827.20.00	-Calcium chloride	12.5%	G/HS/87/2			
	-Other chlorides:					
2827.31.00	--Of magnesium	12.5%	G/HS/87/2			
2827.32.00	--Of aluminum	12.5%	G/HS/87/2			
2827.33.00	--Of iron	12.5%	G/HS/87/2			
2827.34.00	--Of cobalt	12.5%	G/HS/87/2			
2827.35.00	--Of nickel	12.5%	G/HS/87/2			
2827.36.00	--Of zinc	12.5%	G/HS/87/2			
	--Of tin					
2827.37.10	---Stannous chloride	Free	G/HS/87/2			
2827.37.20	---Stannic chloride	12.5%	G/HS/87/2			
	--Of barium					
2827.38.10	---Barium chloride to be employed in reducing the level of radium in the liquid effluent from uranium production	Free	G/HS/87/2			
2827.38.90	---Other barium chlorides	12.5%	G/HS/87/2			
2827.39.00	--Other	12.5%	G/HS/87/2			
	-Chloride oxides and chloride hydroxides:					

275

SCHEDULE V
CANADA

2A-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2827.41.00	--Of copper	12.5%	G/HS/B7/2			
2827.49.00	--Other	12.5%	G/HS/B7/2			
	-Bromides and bromide oxides:					
2827.51.00	--Bromides of sodium or of potassium	Free	G/HS/B7/2			
2827.59.00	--Other	Free	G/HS/B7/2			
2827.60.00	-Iodides and iodide oxides	12.5%	G/HS/B7/2			
	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.					
2828.10.00	-Commercial calcium hypochlorite and other calcium hypochlorites	Free	G/HS/B7/2			
	-Other					
2828.90.10	---Sodium hypochlorite	9.2%	G/HS/B7/2			
2828.90.90	---Other hypochlorites; chlorites; hypobromites	Free	G/HS/B7/2			
	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.					
	-Chlorates:					
2829.11.00	--Of sodium	Free	G/HS/B7/2			
2829.19.00	--Other	12.5%	G/HS/B7/2			
	-Other					
2829.90.10	---Perchlorates; calcium iodate; sodium iodate; potassium iodate	12.5%	G/HS/B7/2			
2829.90.90	---Other	Free	G/HS/B7/2			
	Sulphides; polysulphides.					
2830.10.00	-Sodium sulphides	9.2%	G/HS/B7/2			
2830.20.00	-Zinc sulphide	Free	G/HS/B7/2			
2830.30.00	-Cadmium sulphide	Free	G/HS/B7/2			
2830.90.00	-Other	Free	G/HS/B7/2			
	Dithionites and sulphonylates.					
2831.10.00	-Of sodium	Free	G/HS/B7/2			
2831.90.00	-Other	Free	G/HS/B7/2			
	Sulphites; thiosulphates.					
2832.10.00	-Sodium sulphites	Free	G/HS/B7/2			
2832.20.00	-Other sulphites	Free	G/HS/B7/2			
	-Thiosulphates					
2832.30.10	---Sodium thiosulphate	12.5%	G/HS/B7/2			
2832.30.90	---Other thiosulphates	Free	G/HS/B7/2			

SCHEDULE V
CANADA

28-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Sulphates; alums; peroxosulphates (persulphates).					
2833.11.00	-Sodium sulphates: --Disodium sulphate	9.2%	G/HS/87/2			
2833.19.10	--Other ---Sodium sulphate acid (sodium hydrogen sulphate)	Free	G/HS/87/2			
2833.19.90	---Other	9.2%	G/HS/87/2			
2833.21.00	-Other sulphates: --Of magnesium --Of aluminum	9.2%	G/HS/87/2			
2833.22.10	---Aluminum sulphate, basic or normal	Free	G/HS/87/2			
2833.22.90	---Other aluminum sulphates --Of chromium	9.2%	G/HS/87/2			
2833.23.10	---Chromium sulphate, basic	Free	G/HS/87/2			
2833.23.90	---Other chromium sulphates	9.2%	G/HS/87/2			
2833.24.00	--Of nickel --Of copper	9.2%	G/HS/87/2			
2833.25.10	---Cupric sulphate	6.8%	G/HS/87/2			
2833.25.90	---Other copper sulphates	9.2%	G/HS/87/2			
2833.26.00	--Of zinc	9.2%	G/HS/87/2			
2833.27.00	--Of barium	8.5%	G/HS/87/2			
2833.29.00	--Other	9.2%	G/HS/87/2			
2833.30.00	-Alums	8.5%	G/HS/87/2			
2833.40.00	-Peroxosulphates (persulphates)	9.2%	G/HS/87/2			
	Nitrites; nitrates.					
2834.10.00	-Nitrites	8%	G/HS/87/2			
2834.21.00	-Nitrates: --Of potassium	Free	G/HS/87/2			
2834.22.00	--Of bismuth --Other	12.5%	G/HS/87/2			
2834.29.10	---Strontium nitrate; calcium nitrate containing, in the dry state, not more than 16% by weight of nitrogen	Free	G/HS/87/2			
2834.29.90	---Other nitrates	12.5%	G/HS/87/2			
	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.					
2835.10.00	-Phosphinates (hypophosphites) and phosphonates (phosphites) -Phosphates:	12.5%	G/HS/87/2			
2835.21.00	--Of triammonium	12.5%	G/HS/87/2			
2835.22.00	--Of mono- or disodium	12.5%	G/HS/87/2			

277

SCHEDULE V
CANADA

28-B

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2835.23.00	--Of trisodium	12.5%	G/HS/R7/2			
2835.24.00	--Of potassium	12.5%	G/HS/R7/2			
2835.25.00	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	Free	G/HS/R7/2			
2835.26.00	--Other phosphates of calcium	12.5%	G/HS/R7/2			
2835.29.00	--Other	12.5%	G/HS/R7/2			
	-Polyphosphates:					
2835.31.00	--Sodium triphosphate (sodium tripolyphosphate)	12.5%	G/HS/R7/2			
2835.39.00	--Other	12.5%	G/HS/R7/2			
	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.					
2836.10.00	-Commercial ammonium carbonate and other ammonium carbonates	12.5%	G/HS/R7/2			
2836.20.00	-Disodium carbonate	12.5%	G/HS/R7/2			
2836.30.00	-Sodium hydrogencarbonate (sodium bicarbonate)	10.5%	G/HS/R7/2			
2836.40.00	-Potassium carbonates	12.5%	G/HS/R7/2			
2836.50.00	-Calcium carbonate	12.5%	G/HS/R7/2			
2836.60.00	-Barium carbonate	Free	G/HS/R7/2			
2836.70.00	-Lead carbonate	12.5%	G/HS/R7/2			
	-Other:					
2836.91.00	--Lithium carbonates	12.5%	G/HS/R7/2			
2836.92.00	--Strontium carbonate	12.5%	G/HS/R7/2			
2836.93.00	--Bismuth carbonate	Free	G/HS/R7/2			
2836.99.00	--Other	12.5%	G/HS/R7/2			
	Cyanides, cyanide oxides and complex cyanides.					
	-Cyanides and cyanide oxides:					
2837.11.00	--Of sodium	Free	G/HS/R7/2			
2837.19.00	--Other	Free	G/HS/R7/2			
2837.20.00	-Complex cyanides	Free	G/HS/R7/2			
2838.00.00	Fulminates, cyanates and thiocyanates.	12.5%	G/HS/R7/2			
	Silicates; commercial alkali metal silicates.					
	-Of sodium:					
2839.11.00	--Sodium metasilicates	10.5%	G/HS/R7/2			
2839.19.00	--Other	10.5%	G/HS/R7/2			

**SCHEDULE V
CANADA**

28-9

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2839.20.00 2839.90.00	-Of potassium -Other	12.5% Free	G/HS/87/2 G/HS/87/2			
2840.11.00 2840.19.00 2840.20.00 2840.30.00	Borates; peroxoborates (perborates). -Disodium tetraborate (refined borax): --Anhydrous --Other -Other borates -Peroxoborates (perborates)	Free Free Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
2841.10.10 2841.10.90 2841.20.00 2841.30.00 2841.40.00 2841.50.00 2841.60.00 2841.70.00 2841.80.00 2841.90.00	Salts of oxometallic or peroxometallic acids. -Aluminates ---Sodium aluminate ---Other aluminates -Chromates of zinc or of lead -Sodium dichromate -Potassium dichromate -Other chromates and dichromates; peroxochromates -Manganites, manganates and permanganates -Molybdates -Tungstates (wolframates) -Other	12.5% 9.2% 9.2% Free 9.2% 9.2% 9.2% 9.2% 9.2% 9.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
2842.10.00 2842.90.10 2842.90.90	Other salts of inorganic acids or peroxyacids, excluding azides. -Double or complex silicates -Other ---Sodium arsenates; ammonium zinc chloride (zinc ammonium chloride); sodium arsenite; sodium selenate; ammonium nickel sulphate; sodium selenite ---Other	Free 12.5% Free	G/HS/87/2 G/HS/87/2 G/HS/87/2			
2843.10.00	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. -Colloidal precious metals -Silver compounds:	12.5%	G/HS/87/2			

SCHEDULE V
CANADA

2B-10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2843.21.00 2843.29.00 2843.30.00 2843.90.00	--Silver nitrate --Other -Gold compounds -Other compounds; amalgams	12.5% 12.5% 12.5% 12.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
2844.10.00	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products. -Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	12.5%	G/HS/87/2			
2844.20.00	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	12.5%	G/HS/87/2			
2844.30.00	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	Free	G/HS/87/2			
2844.40.00	-Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	12.5%	G/HS/87/2			
2844.50.00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	12.5%	G/HS/87/2			
2845.10.00 2845.90.00	Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined. -Heavy water (deuterium oxide) -Other	9.2% 12.5%	G/HS/87/2 G/HS/87/2			

SCHEDULE V
CANADA

28-11

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2846.10.00 2846.90.00	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals. -Cerium compounds -Other	12.5% 12.5%	G/HS/87/2 G/HS/87/2			
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	9.2%	G/HS/87/2			
2848.10.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus. -Of copper (phosphor copper), containing more than 15% by weight of phosphorus	Free	G/HS/87/2			
2848.90.00	-Of other metals or of non-metals	Free	G/HS/87/2			
2849.10.00	Carbides, whether or not chemically defined. -Of calcium	12.5%	G/HS/87/2			
2849.20.00	-Of silicon	Free	G/HS/87/2			
2849.90.00	-Other	Free	G/HS/87/2			
2850.00.10	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined. ---Sodium azide	9.2%	G/HS/87/2			
2850.00.90	---Other	Free	G/HS/87/2			
2851.00.00	Other inorganic compounds (including distilled or 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.	12.5%	G/HS/87/2			

**SCHEDULE V
CANADA**

29 I

Chapter 29

ORGANIC CHEMICALS

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of heading Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 29.40, or the products of heading No. 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading No. 15.04 or glycerol (heading No. 15.20);
 - (b) Ethyl alcohol (heading No. 22.07 or 22.08);
 - (c) Methane or propane (heading No. 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading No. 31.02 or 31.05);
 - (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);

**SCHEDULE V
CANADA**

29 - ii

- (g) Enzymes (heading No. 35 07).
- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied gas fuels in containers of kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading No. 36 06).
- (i) Products put up as charges for fire-extinguishers or put up in fire extinguishing grenades, of heading No. 38 13; ink removers put up in packings for retail sale, of heading No. 38 23; or
- (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90 01)
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In heading Nos. 29 04 to 29 06, 29 08 to 29 11 and 29 13 to 29 20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading No. 29 29.
- For the purpose of heading Nos. 29 11, 29 12, 29 14, 29 18 and 29 22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in heading Nos. 29 05 to 29 20.
5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol or glycerol with acid function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28.
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 29 42, are to be classified in the heading appropriate to the organic compound, and
- (2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 29 42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29 05).
- (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of heading Nos. 29 30 and 29 31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

13
13
13

**SCHEDULE V
CANADA**

29-III

Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives)

7. Heading Nos. 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids

These provisions apply only when the ring position hetero-atoms are those resulting solely from the cyclizing function or functions here listed.

Subheading Note.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

**SCHEDULE V
CANADA**

29-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
Acyclic hydrocarbons.						
-Saturated						
2901.10.10	---Butanes; hexanes	Free	G/HIS/87/2			
2901.10.90	---Other	9.2%	G/HIS/87/2			
-Unsaturated:						
2901.21.00	--Ethylene	Free	G/HIS/87/2			
2901.22.00	--Propene (propylene)	Free	G/HIS/87/2			
2901.23.00	--Butene (butylene) and isomers thereof	Free	G/HIS/87/2			
	--Buta-1,3-diene and isoprene					
2901.24.10	---Buta-1,3-diene	Free	G/HIS/87/2			
2901.24.20	---Isoprene	9.2%	G/HIS/87/2			
2901.29.00	--Other	9.2%	G/HIS/87/2			
Cyclic hydrocarbons.						
-Cyclanes, cyclenes and cycloterpenes:						
2902.11.00	--Cyclohexane	10%	G/HIS/87/2			
	--Other					
2902.19.10	---Camphene; dipentene; pinene	Free	G/HIS/87/2			
2902.19.90	---Other	9.2%	G/HIS/87/2			
2902.20.00	-Benzene	Free	G/HIS/87/2			
2902.30.00	-Toluene	Free	G/HIS/87/2			
-Xylenes:						
2902.41.00	--o-Xylene	Free	G/HIS/87/2			
2902.42.00	--m-Xylene	Free	G/HIS/87/2			
2902.43.00	--p-Xylene	Free	G/HIS/87/2			
2902.44.00	--Mixed xylene isomers	Free	G/HIS/87/2			
2902.50.00	-Styrene	7.5%	G/HIS/87/2			
2902.60.00	-Ethylbenzene	9.2%	G/HIS/87/2			
2902.70.00	-Cumene	10%	G/HIS/87/2			
2902.90.00	-Other	9.2%	G/HIS/87/2			
Halogenated derivatives of hydrocarbons.						
-Saturated chlorinated derivatives of acyclic hydrocarbons:						
2903.11.00	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	12.5%	G/HIS/87/2			
2903.12.00	--Dichloromethane (methylene chloride)	9.2%	G/HIS/87/2			
2903.13.00	--Chloroform (trichloromethane)	12.5%	G/HIS/87/2			
2903.14.00	--Carbon tetrachloride	9.2%	G/HIS/87/2			
2903.15.00	--1,2-Dichloroethane (ethylene dichloride)	10%	G/HIS/87/2			
2903.16.00	--1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	12.5%	G/HIS/87/2			
2903.19.00	--Other	9.2%	G/HIS/87/2			

285

SCHEDULE V
CANADA

29-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2903.21.00	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:					
2903.22.00	--Vinyl chloride (chloroethylene)	12.5%	G/HS/87/2			
2903.23.00	--Trichloroethylene	9.2%	G/HS/87/2			
2903.29.00	--Tetrachloroethylene (perchloroethylene)	9.2%	G/HS/87/2			
2903.29.00	--Other	12.5%	G/HS/87/2			
2903.30.10	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons					
2903.30.90	---Ethylene dibromide	12.5% ¹⁾	G/HS/87/2			
2903.40.00	---Other	12.5%	G/HS/87/2			
2903.40.00	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	12.5%	G/HS/87/2			
2903.51.00	-Halogenated derivatives of cyclic, cyclenic or cycloterpenic hydrocarbons:					
2903.59.00	--1,2,3,4,5,6-Hexachlorocyclohexane	12.5%	G/HS/87/2			
2903.59.00	--Other	12.5%	G/HS/87/2			
2903.61.00	-Halogenated derivatives of aromatic hydrocarbons:					
2903.62.00	--Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	12.5%	G/HS/87/2			
2903.62.00	--Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	12.5%	G/HS/87/2			
2903.69.00	--Other	12.5%	G/HS/87/2			
2904.10.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.					
2904.20.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	12.5%	G/HS/87/2			
2904.90.00	-Derivatives containing only nitro or only nitroso groups	12.5%	G/HS/87/2			
2904.90.00	-Other	12.5%	G/HS/87/2			
2905.11.00	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2905.12.00	-Saturated monohydric alcohols:					
2905.12.00	--Methanol (methyl alcohol)	10%	G/HS/87/2			
2905.12.00	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	12.5%	G/HS/87/2			

¹⁾ For use in the manufacture of tetraethyl lead or compounds thereof - Free.

SCHEDULE V
CANADA

29-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2905.13.00	--Butan-1-ol (n-butyl alcohol)	10%	G/HS/87/2			
2905.14.00	--Other butanols	12.5%	G/HS/87/2			
2905.15.00	--Pentanol (amyl alcohol) and isomers thereof	Free	G/HS/87/2			
2905.16.00	--Octanol (octyl alcohol) and isomers thereof	12.5%	G/HS/87/2			
2905.17.00	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	12.5%	G/HS/87/2			
2905.19.00	--Other	12.5%	G/HS/87/2			
	-Unsaturated monohydric alcohols:					
2905.21.00	--Allyl alcohol	12.5%	G/HS/87/2			
2905.22.00	--Acyclic terpene alcohols	12.5%	G/HS/87/2			
2905.29.00	--Other	12.5%	G/HS/87/2			
	-Diols:					
2905.31.00	--Ethylene glycol (ethanediol)	10%	G/HS/87/2			
2905.32.00	--Propylene glycol (propane-1,2-diol)	11.5%	G/HS/87/2			
2905.39.00	--Other	12.5%	G/HS/87/2			
	-Other polyhydric alcohols:					
2905.41.00	--2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	12.5%	G/HS/87/2			
2905.42.00	--Pentaerythritol	12.5%	G/HS/87/2			
2905.43.00	--Mannitol	12.5%	G/HS/87/2			
2905.44.00	--D-glucitol (sorbitol)	12.5%	G/HS/87/2			
2905.49.00	--Other	12.5%	G/HS/87/2			
2905.50.00	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	12.5%	G/HS/87/2			
	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	-Cyclanic, cyclenic or cycloterpene:					
2906.11.00	--Menthol	Free	G/HS/87/2			
2906.12.00	--Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	12.5%	G/HS/87/2			
2906.13.00	--Sterols and inositols	12.5%	G/HS/87/2			
2906.14.00	--Terpineols	12.5%	G/HS/87/2			
2906.19.00	--Other	12.5%	G/HS/87/2			
	-Aromatic:					
2906.21.00	--Benzyl alcohol	12.5%	G/HS/87/2			
2906.29.00	--Other	12.5%	G/HS/87/2			

287

SCHEDULE V
CANADA

29-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2907.11.00	Phenols; phenol-alcohols. --Monophenols: --Phenol (hydroxybenzene) and its salts --Cresols and their salts ---p-Cresol for use in the manufacture of butylated hydroxytoluene ---Other --Octylphenol, nonylphenol and their isomers; salts thereof --Xylenols and their salts --Naphthols and their salts --Other --Polyphenols: --Resorcinol and its salts --Hydroquinone (quinol) and its salts --4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts --Other -Phenol-alcohols Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. -Derivatives containing only halogen substituents and their salts -Derivatives containing only sulpho groups, their salts and esters -Other Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. -Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives: --Diethyl ether --Other -Cyclic, cyclic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	9.2%	G/HS/87/2			
2907.12.10		Free	G/HS/87/2			
2907.12.90		9.2%	G/HS/87/2			
2907.13.00		9.2%	G/HS/87/2			
2907.14.00		9.2%	G/HS/87/2			
2907.15.00		9.2%	G/HS/87/2			
2907.19.00		9.2%	G/HS/87/2			
2907.21.00		9.2%	G/HS/87/2			
2907.22.00		9.2%	G/HS/87/2			
2907.23.00		9.2%	G/HS/87/2			
2907.29.00		9.2%	G/HS/87/2			
2907.30.00		9.2%	G/HS/87/2			
2908.10.00		12.5%	G/HS/87/2			
2908.20.00		12.5%	G/HS/87/2			
2908.90.00		12.5%	G/HS/87/2			
2909.11.00	12.5%	G/HS/87/2				
2909.19.00	12.5%	G/HS/87/2				
2909.20.00	12.5%	G/HS/87/2				

73
00
00

**SCHEDULE V
CANADA**

29-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5%	G/HS/87/2			
	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
2909.41.00	--2,2'-Oxydiethanol (diethylene glycol, digol)	12.5%	G/HS/87/2			
2909.42.00	--Monomethyl ethers of ethylene glycol or of diethylene glycol	12.5%	G/HS/87/2			
2909.43.00	--Monobutyl ethers of ethylene glycol or of diethylene glycol	12.5%	G/HS/87/2			
2909.44.00	--Other monoalkylethers of ethylene glycol or of diethylene glycol	12.5%	G/HS/87/2			
2909.49.00	--Other	12.5%	G/HS/87/2			
2909.50.00	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5%	G/HS/87/2			
2909.60.00	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5%	G/HS/87/2			
	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2910.10.00	-Oxirane (ethylene oxide)	9.2%	G/HS/87/2			
2910.20.00	-Methyloxirane (propylene oxide)	12.5%	G/HS/87/2			
2910.30.00	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	Free	G/HS/87/2			
2910.90.00	-Other	12.5%	G/HS/87/2			
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	12.5%	G/HS/87/2			
	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. Acyclic aldehydes without other oxygen function:					

200

SCHEDULE V
CANADA

29-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2912.11.00	--Methanal (formaldehyde)	12.5%	G/HS/B7/2			
2912.12.00	--Ethanal (acetaldehyde)	12.5%	G/HS/B7/2			
2912.13.00	--Butanal (butyraldehyde, normal isomer)	12.5%	G/HS/B7/2			
	--Other					
2912.19.10	---Glyoxal for use in the manufacture of textile dressings	Free	G/HS/B7/2			
2912.19.90	---Other	12.5%	G/HS/B7/2			
	-Cyclic aldehydes without other oxygen function:					
2912.21.00	--Benzaldehyde	12.5%	G/HS/B7/2			
2912.29.00	--Other	12.5%	G/HS/B7/2			
2912.30.00	-Aldehyde-alcohols	12.5%	G/HS/B7/2			
	-Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:					
2912.41.00	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	12.5%	G/HS/B7/2			
2912.42.00	--Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	12.5%	G/HS/B7/2			
	--Other	12.5%	G/HS/B7/2			
2912.49.00	-Cyclic polymers of aldehydes	12.5%	G/HS/B7/2			
2912.50.00	-Paraformaldehyde	12.5%	G/HS/B7/2			
2912.60.00						
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	12.5%	G/HS/B7/2			
	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	-Acyclic ketones without other oxygen function:					
2914.11.00	--Acetone	10%	G/HS/B7/2			
2914.12.00	--Butanone (methyl ethyl ketone)	10%	G/HS/B7/2			
2914.13.00	--4-Methylpentan-2-one (methyl isobutyl ketone)	9.2%	G/HS/B7/2			
2914.19.00	--Other	9.2%	G/HS/B7/2			
	-Cyclic, cyclic or cycloterpenic ketones without other oxygen function:					
2914.21.00	--Camphor	Free	G/HS/B7/2			
2914.22.00	--Cyclohexanone and methylcyclohexanones	9.2%	G/HS/B7/2			
2914.23.00	--Ionones and methylionones	9.2%	G/HS/B7/2			
2914.29.00	--Other	9.2%	G/HS/B7/2			
2914.30.00	-Aromatic ketones without other oxygen function	9.2%	G/HS/B7/2			

**SCHEDULE V
CANADA**

29-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2914.41.00	-Ketone-alcohols and ketone-aldehydes: --4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	9.2%	G/HS/87/2			
2914.49.00	--Other	9.2%	G/HS/87/2			
2914.50.00	-Ketone-phenols and ketones with other oxygen function	9.2%	G/HS/87/2			
	-Quinones:					
2914.61.00	--Anthraquinone	9.2%	G/HS/87/2			
2914.69.00	--Other	9.2%	G/HS/87/2			
2914.70.00	-Halogenated, sulphonated, nitrated or nitrosated derivatives	9.2%	G/HS/87/2			
	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	-Formic acid, its salts and esters:					
2915.11.00	--Formic acid	8%	G/HS/87/2			
2915.12.00	--Salts of formic acid	12.5%	G/HS/87/2			
	--Esters of formic acid					
2915.13.10	---Methyl formate for use in the manufacture of dimethylformamide	Free	G/HS/87/2			
2915.13.90	---Other	12.5%	G/HS/87/2			
	-Acetic acid and its salts; acetic anhydride:					
2915.21.00	--Acetic acid	12.5%	G/HS/87/2			
2915.22.00	--Sodium acetate	12.5%	G/HS/87/2			
2915.23.00	--Cobalt acetates	12.5%	G/HS/87/2			
2915.24.00	--Acetic anhydride	12.5%	G/HS/87/2			
2915.29.00	--Other	12.5%	G/HS/87/2			
	-Esters of acetic acid:					
2915.31.00	--Ethyl acetate	12.5%	G/HS/87/2			
2915.32.00	--Vinyl acetate	12.5%	G/HS/87/2			
2915.33.00	--n-Butyl acetate	12.5%	G/HS/87/2			
2915.34.00	--Isobutyl acetate	12.5%	G/HS/87/2			
2915.35.00	--2-Ethoxyethyl acetate	12.5%	G/HS/87/2			
2915.39.00	--Other	12.5%	G/HS/87/2			
2915.40.00	-Mono-, di- or trichloroacetic acids, their salts and esters	12.5%	G/HS/87/2			
2915.50.00	-Propionic acid, its salts and esters	12.5%	G/HS/87/2			
2915.60.00	-Butyric acids, valeric acids, their salts and esters	12.5%	G/HS/87/2			
2915.70.00	-Palmitic acid, stearic acid, their salts and esters	12.5%	G/HS/87/2			
2915.90.00	-Other	12.5%	G/HS/87/2			

SCHEDULE V
CANADA

29-B

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	<p>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</p>					
2916.11.00	--Acrylic acid and its salts	12.5%	G/HS/87/2			
2916.12.10	--Esters of acrylic acid	12.5%	G/HS/87/2			
2916.12.90	---Methyl acrylate	12.5%	G/HS/87/2			
2916.13.00	---Other	12.5%	G/HS/87/2			
2916.13.00	--Methacrylic acid and its salts	12.5%	G/HS/87/2			
2916.14.00	--Esters of methacrylic acid	12.5%	G/HS/87/2			
2916.15.00	--Oleic, linoleic or linolenic acids, their salts and esters	12.5%	G/HS/87/2			
2916.19.00	--Other	12.5%	G/HS/87/2			
2916.20.00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	12.5%	G/HS/87/2			
	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
2916.31.00	--Benzoic acid, its salts and esters	12.5%	G/HS/87/2			
2916.32.00	--Benzoyl peroxide and benzoyl chloride	12.5%	G/HS/87/2			
2916.33.00	--Phenylacetic acid, its salts and esters	12.5%	G/HS/87/2			
2916.39.00	--Other	12.5%	G/HS/87/2			
	<p>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</p>					
2917.11.00	--Oxalic acid, its salts and esters	12.5%	G/HS/87/2			
2917.12.00	--Adipic acid, its salts and esters	12.5%	G/HS/87/2			
2917.13.00	--Azelaic acid, sebacic acid, their salts and esters	12.5%	G/HS/87/2			
2917.14.00	--Maleic anhydride	9.2%	G/HS/87/2			
2917.19.00	--Other	12.5%	G/HS/87/2			

292

SCHEDULE V
CANADA

29-9

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2917.20.00	-Cyclanic, cyclenic or cycloterpene polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	12.5%	G/HS/87/2			
	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
2917.31.00	--Dibutyl orthophthalates	12.5%	G/HS/87/2			
2917.32.00	--Diocetyl orthophthalates	12.5%	G/HS/87/2			
2917.33.00	--Dinonyl or didecyl orthophthalates	12.5%	G/HS/87/2			
2917.34.00	--Other esters of orthophthalic acid	12.5%	G/HS/87/2			
2917.35.00	--Phthalic anhydride	12.5%	G/HS/87/2			
2917.36.00	--Terephthalic acid and its salts	free	G/HS/87/2			
2917.37.00	--Dimethyl terephthalate	9.2%	G/HS/87/2			
2917.39.00	--Other	12.5%	G/HS/87/2			
	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
	--Lactic acid, its salts and esters					
2918.11.10	---Lactic acid and its salts	Free	G/HS/87/2			
2918.11.20	---Esters of lactic acid	12.5%	G/HS/87/2			
2918.12.00	--Tartaric acid	8.5%	G/HS/87/2			
	--Salts and esters of tartaric acid					
2918.13.10	---Antimony potassium tartrates; sodium potassium tartrates	Free	G/HS/87/2			
2918.13.20	---Potassium bitartrate	8.5%	G/HS/87/2			
2918.13.90	---Other	12.5%	G/HS/87/2			
2918.14.00	--Citric acid	12.5%	G/HS/87/2			
	--Salts and esters of citric acid					
2918.15.10	---Tricalcium citrate for use in the manufacture of citric acid or sodium citrate	Free	G/HS/87/2			
2918.15.20	---Monocalcium citrate; barium citrate; butyl citrate; acetyl tributyl citrate	Free	G/HS/87/2			
2918.15.90	---Other	12.5%	G/HS/87/2			
	--Gluconic acid, its salts and esters					
2918.16.10	---Gluconic acid and its salts	Free	G/HS/87/2			
2918.16.20	---Esters of gluconic acid	12.5%	G/HS/87/2			

293

**SCHEDULE V
CANADA**

29-10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2918.17.00	--Phenylglycolic acid (mandelic acid), its salts and esters	12.5%	G/HS/R7/2			
2918.19.10	---Other	Free	G/HS/R7/2			
2918.19.90	---Hydroxyacetic acid	12.5%	G/HS/R7/2			
2918.21.00	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: --Salicylic acid and its salts	Free	G/HS/R7/2			
2918.22.10	--o-Acetylsalicylic acid, its salts and esters	Free	G/HS/R7/2			
2918.22.90	---o-Acetylsalicylic acid and its sodium salt	Free	G/HS/R7/2			
2918.23.00	---Other	12.5%	G/HS/R7/2			
2918.29.00	--Other esters of salicylic acid and their salts	12.5%	G/HS/R7/2			
2918.30.00	---Other	12.5%	G/HS/R7/2			
2918.90.00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	12.5%	G/HS/R7/2			
2918.90.00	-Other	12.5%	G/HS/R7/2			
2919.00.10	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2919.00.90	---Sodium glycerol phosphate; calcium glycerol phosphate; tris (2,3-dibromopropyl) phosphate	Free	G/HS/R7/2			
2919.00.90	---Other	12.5%	G/HS/R7/2			
2920.10.00	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. -Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	12.5%	G/HS/R7/2			
2920.90.10	-Other	UNBOUND				
2920.90.10	--Ethyl nitrite	UNBOUND				

294

**SCHEDULE V
CANADA**

29-11

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2920.90.20	---Dimethyl sulphate; carbonic esters, their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	G/HS/87/2			
2920.90.90	---Other	12.5%	G/HS/87/2			
	Amine-function compounds.					
	-Acyclic monoamines and their derivatives; salts thereof:					
2921.11.00	--Methylamine, di- or trimethylamine and their salts	12.5%	G/HS/87/2			
2921.12.00	--Diethylamine and its salts	12.5%	G/HS/87/2			
2921.19.00	---Other	12.5%	G/HS/87/2			
	-Acyclic polyamines and their derivatives; salts thereof:					
2921.21.00	--Ethylenediamine and its salts	12.5%	G/HS/87/2			
2921.22.00	--Hexamethylenediamine and its salts	12.5%	G/HS/87/2			
2921.29.00	---Other	12.5%	G/HS/87/2			
2921.30.00	-Cyclic, cyclic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	12.5%	G/HS/87/2			
	-Aromatic monoamines and their derivatives; salts thereof:					
2921.41.00	--Aniline and its salts	12.5%	G/HS/87/2			
2921.42.00	--Aniline derivatives and their salts	12.5%	G/HS/87/2			
2921.43.00	--Toluidines and their derivatives; salts thereof	12.5%	G/HS/87/2			
2921.44.00	--Diphenylamine and its derivatives; salts thereof	12.5%	G/HS/87/2			
2921.45.00	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	12.5%	G/HS/87/2			
2921.49.00	---Other	12.5%	G/HS/87/2			
	-Aromatic polyamines and their derivatives; salts thereof:					
2921.51.00	--o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	12.5%	G/HS/87/2			
2921.59.00	---Other	12.5%	G/HS/87/2			
	Oxygen-function amino-compounds.					
	-Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:					

295

SCHEDULE V
CANADA

29-12

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2922.11.00	--Monoethanolamine and its salts	11.5%	G/HS/B7/2			
2922.12.00	--Diethanolamine and its salts	11.5%	G/HS/B7/2			
2922.13.00	--Triethanolamine and its salts	11.5%	G/HS/B7/2			
2922.19.00	--Other -Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:	12.5% ¹¹	G/HS/B7/2			
2922.21.00	--Aminohydroxynaphthalenesulphonic acids and their salts	12.5%	G/HS/B7/2			
2922.22.00	--Anisidines, dianisidines, phenetidines, and their salts	12.5%	G/HS/B7/2			
2922.29.00	--Other	12.5%	G/HS/B7/2			
2922.30.00	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	12.5%	G/HS/B7/2			
	-Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:					
2922.41.00	--Lysine and its esters; salts thereof	12.5%	G/HS/B7/2			
2922.42.00	--Glutamic acid and its salts	12.5%	G/HS/B7/2			
2922.49.00	--Other	12.5%	G/HS/B7/2			
2922.50.00	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	12.5%	G/HS/B7/2			
	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.					
2923.10.00	-Choline and its salts	12.5%	G/HS/B7/2			
2923.20.00	-Lecithins and other phosphoaminolipids	12.5%	G/HS/B7/2			
2923.90.00	-Other	12.5%	G/HS/B7/2			
	Carboxamide-function compounds; amide-function compounds of carbonic acid.					
2924.10.00	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	12.5%	G/HS/B7/2			

¹¹ Propoxyphene and its isomers, and their salts unbound

296

SCHEDULE V
CANADA

29-13

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2924.21.00	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	12.5%	G/HS/87/2			
2924.29.00	--Ureines and their derivatives; salts thereof	12.5%	G/HS/87/2			
2924.29.00	--Other	12.5%	G/HS/87/2			
2925.11.00	Carboxylamide-function compounds (including saccharin and its salts) and imine-function compounds.					
2925.11.00	-Imides and their derivatives; salts thereof:	12.5%	G/HS/87/2			
2925.19.00	--Saccharin and its salts	12.5%	G/HS/87/2			
2925.19.00	--Other	12.5%	G/HS/87/2			
2925.20.10	-Imines and their derivatives; salts thereof	Free	G/HS/87/2			
2925.20.90	---Guanidine; di- <i>o</i> -tolylguanidine	Free	G/HS/87/2			
2925.20.90	---Other	12.5%	G/HS/87/2			
2926.10.00	Nitrile-function compounds.					
2926.10.00	-Acrylonitrile	6.3%	G/HS/87/2			
2926.20.00	-1-Cyanoguanidine (dicyandiamide)	12.5%	G/HS/87/2			
2926.90.10	-Other	Free	G/HS/87/2			
2926.90.10	---Ethylene cyanohydrin; methyleneaminoacetonitrile; nitrobenzotrioles	Free	G/HS/87/2			
2926.90.20	---Adiponitrile	10%	G/HS/87/2			
2926.90.90	---Other	12.5%	G/HS/87/2			
2927.00.00	Diazo-, azo- or azoxy-compounds.	Free	G/HS/87/2			
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.	Free	G/HS/87/2			
2929.10.00	Compounds with other nitrogen function.					
2929.10.00	-Isocyanates	12.5%	G/HS/87/2			
2929.90.00	-Other	12.5%	G/HS/87/2			
2930.10.00	Organo-sulphur compounds.					
2930.10.00	-Dithiocarbonates (xanthates)	10%	G/HS/87/2			
2930.20.00	-Thiocarbamates and dithiocarbamates	12.5%	G/HS/87/2			

297

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2930.30.00 2930.40.00 2930.90.00	-Thiuram mono-, di- or tetrasulphides -Methionine -Other	12.5% 12.5% 12.5%	G/HS/B7/2 G/HS/B7/2 G/HS/B7/2			
2931.00.10 2931.00.90	Other organo-inorganic compounds. ---Organo-arsenic compounds ---Other	Free 12.5%	G/HS/B7/2 G/HS/B7/2			
2932.11.00 2932.12.00 2932.13.00 2932.19.00 2932.21.00 2932.29.00 2932.90.00	Heterocyclic compounds with oxygen hetero-atom(s) only. -Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: --Tetrahydrofuran --2-Furaldehyde (furfuraldehyde) --Furfuryl alcohol and tetrahydrofurfuryl alcohol --Other -Lactones: --Coumarin, methylcoumarins and ethylcoumarins --Other lactones -Other	12.5% 12.5% 12.5% 12.5% 12.5% 12.5% 12.5%	G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2			
2933.11.00 2933.19.00 2933.21.00 2933.29.00	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts. -Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure: --Phenazone (antipyrin) and its derivatives --Other -Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure: --Hydantoin and its derivatives --Other	12.5% 12.5% 12.5% 12.5%	G/HS/B7/2 G/HS/B7/2 G/HS/B7/2 G/HS/B7/2			
2933.31.00 2933.39.00	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: --Pyridine and its salts --Other	12.5% 12.5%	G/HS/B7/2 G/HS/B7/2			

13
00
00

SCHEDULE V
CANADA

29-15

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2933.40.00	-Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	12.5%	G/HS/87/2			
2933.51.00	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts; --Malonylurea (barbituric acid) and its derivatives; salts thereof	12.5%	G/HS/87/2			
2933.59.00	--Other	12.5%	G/HS/87/2			
2933.61.00	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: --Melamine	12.5%	G/HS/87/2			
2933.69.00	--Other	12.5%	G/HS/87/2			
2933.71.00	-Lactams: --8-Hexanelactam (epsilon-caprolactam)	10%	G/HS/87/2			
2933.79.00	--Other lactams	12.5%	G/HS/87/2			
2933.90.00	-Other	12.5%	G/HS/87/2			
2934.10.00	Other heterocyclic compounds. -Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	12.5%	G/HS/87/2			
2934.20.00	-Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	12.5%	G/HS/87/2			
2934.30.00	-Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	12.5%	G/HS/87/2			
2934.90.10	-Other	9.2%	G/HS/87/2			
2934.90.90	-- Morpholine; sultones and sultams ---Other	12.5% ¹¹¹	G/HS/87/2			
2935.00.00	Sulphonamides.	9.2%	G/HS/87/2			

¹¹¹ Thiazodiazine and furazolidone unbound

662

SCHEDULE V
CANADA

29-16

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
2936.10.00	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.	9.2%	G/HS/R7/2			
	-Provitamins, unmixed	9.2%	G/HS/R7/2			
	-Vitamins and their derivatives, unmixed:					
2936.21.00	--Vitamins A and their derivatives	9.2%	G/HS/R7/2			
2936.22.00	--Vitamin B ₁ and its derivatives	9.2%	G/HS/R7/2			
	--Vitamin B ₂ and its derivatives					
2936.23.10	---Vitamin B ₃ (riboflavin or lactoflavin) whether or not containing necessary carriers or diluents, but without other admixture, for use in the manufacture of feeds for livestock, poultry or fur-bearing animals	Free	G/HS/R7/2			
2936.23.90	---Other	9.2%	G/HS/R7/2			
2936.24.00	--D- or DL-Pantothenic acid (Vitamin B ₅) and its derivatives	9.2%	G/HS/R7/2			
2936.25.00	--Vitamin B ₆ and its derivatives	9.2%	G/HS/R7/2			
2936.26.00	--Vitamin B ₁₂ and its derivatives	9.2%	G/HS/R7/2			
2936.27.00	--Vitamin C and its derivatives	9.2%	G/HS/R7/2			
2936.28.00	--Vitamin E and its derivatives	9.2%	G/HS/R7/2			
2936.29.00	--Other vitamins and their derivatives	9.2%	G/HS/R7/2			
2936.90.00	-Other, including natural concentrates	9.2%	G/HS/R7/2			
2937.10.00	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones. -Pituitary (anterior) or similar hormones, and their derivatives	9.2%	G/HS/R7/2			
2937.21.00	-Adrenal cortical hormones and their derivatives: --Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	9.2%	G/HS/R7/2			
2937.22.00	--Halogenated derivatives of adrenal cortical hormones	9.2%	G/HS/R7/2			
2937.29.00	--Other -Other hormones and their derivatives; other steroids used primarily as hormones:	9.2%	G/HS/R7/2			

300

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
2937.91.00 2937.92.00 2937.99.00	--Insulin and its salts --Oestrogens and progestogens --Other	9.2% 9.2% 9.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
2938.10.00 2938.90.00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. -Rutoside (rutin) and its derivatives -Other	9.2% 9.2%	G/HS/87/2 G/HS/87/2			
2939.10.00	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. -Alkaloids of opium and their derivatives; salts thereof -Alkaloids of cinchona and their derivatives; salts thereof:	9.2%	G/HS/87/2			
2939.21.00	--Quinine and its salts	9.2%	G/HS/87/2			
2939.29.10	---Salts of quinidine	9.2%	G/HS/87/2			
2939.29.90	---Other	9.2%	G/HS/87/2			
2939.30.00	-Caffeine and its salts	8%	G/HS/87/2			
2939.40.00	-Ephedrine and its salts	9.2%	G/HS/87/2			
2939.50.00	-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	9.2%	G/HS/87/2			
2939.60.00	-Alkaloids of rye ergot and their derivatives; salts thereof	9.2%	G/HS/87/2			
2939.70.00	-Nicotine and its salts	9.2%	G/HS/87/2			
2939.90.00	-Other	9.2%	G/HS/87/2			
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	10%	G/HS/87/2			
2941.10.00	Antibiotics. -Penicillins and their derivatives with a penicillanic acid structure; salts thereof	9.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

29-1A

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
2941.20.00	-Streptomycins and their derivatives; salts thereof	9.2%	G/HS/R1/2			
2941.30.00	-Tetracyclines and their derivatives; salts thereof	9.2%	G/HS/R1/2			
2941.40.00	-Chloramphenicol and its derivatives; salts thereof	9.2%	G/HS/R1/2			
2941.50.00	-Erythromycin and its derivatives; salts thereof	9.2%	G/HS/R1/2			
2941.90.00	-Other	9.2%	G/HS/R1/2			
2942.00.00	Other organic compounds.	12.5%	G/HS/R1/2			

**SCHEDULE V
CANADA**

30-i

Chapter 30

PHARMACEUTICAL PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25 20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
 - (d) Preparations of heading Nos. 33 03 to 33 07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading No. 34.01 containing added medicaments,
 - (f) Preparations with a basis of plaster for use in dentistry (heading No. 34 07), or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).
2. For the purpose of heading Nos. 30 03 and 30 04 and of Note 3 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water,
 - (2) All goods of Chapter 28 or 29, and
 - (3) Simple vegetable extracts of heading No. 13 02, merely standardized or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials, and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters
3. Heading No. 30 06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
 - (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria lenses,

C.D
C.D
C.D

**SCHEDULE V
CANADA**

30-#

- (c) Sterile absorbable surgical or dental haemostatics;
- (d) Opacifying preparations for X ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits, and
- (h) Chemical contraceptive preparations based on hormones or spermicides.

Supplementary Note.

1. For the purpose of this Chapter, the expression "parenteral administration" means administration through injection including subcutaneous, intramuscular, intraorbital, intracapsular or intraspinal, but excluding administration through the alimentary canal.

SCHEDULE V
CANADA

30-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.					
3001.10.00	-Glands and other organs, dried, whether or not powdered	10.2%	G/HIS/87/2			
3001.20.00	-Extracts of glands or other organs or of their secretions -Other	10.2%	G/HIS/87/2			
3001.90.10	---Heparin and its salts	12.5%	G/HIS/87/2			
3001.90.20	---Bone, organs and other human or animal tissue, living or preserved, suitable for permanent grafting or implantation	9.2%	G/HIS/87/2			
3001.90.90	---Other	10.2%	G/HIS/87/2			
	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.					
3002.10.10	-Antisera and other blood fractions ---Of human origin	Free	G/HIS/87/2			
3002.10.21	---Of animal origin: --- Blood albumin, sera and antisera, for parenteral administration in humans	Free	G/HIS/87/2			
3002.10.29	----Other blood fractions	9.8%	G/HIS/87/2			
3002.20.00	-Vaccines for human medicine	9.5%	G/HIS/87/2			
3002.31.00	-Vaccines for veterinary medicine: --Vaccines against foot and mouth disease --Other	9.5%	G/HIS/87/2			
3002.39.10	-- Prepared for parenteral administration; bovine intranasal vaccine	9.5%	G/HIS/87/2			
3002.39.90	--Other -Other	9.5%	G/HIS/87/2			

305

SCHEDULE V
CANADA

10-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3002.90.10	---Toxins, toxoids, antitoxins, viruses, bacteriophage and bacterial lysates, prepared for parenteral administration for therapeutic, prophylactic or diagnostic use in humans; butter-making ferment cultures; dried blood, whether or not soluble	Free	G/HS/87/2			
3002.90.90	---Other, including human blood	9.6%	G/HS/87/2			
	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.08) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.					
3003.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	9.5%	G/HS/87/2			
3003.20.00	-Containing other antibiotics -Containing hormones or other products of heading No. 29.37 but not containing antibiotics:	9.5%	G/HS/87/2			
3003.31.10	--Containing insulin ---Prepared for parenteral administration in humans	Free	G/HS/87/2			
3003.31.91	---Other: ----Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3003.31.99	----Other	9.5%	G/HS/87/2			
3003.39.10	--Other ---Epinephrine and its solutions, prepared for parenteral administration in humans	Free	G/HS/87/2			
3003.39.91	---Other: ----Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3003.39.99	----Other -Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics	9.5%	G/HS/87/2			

300

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3003.40.10	---Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3003.40.90	---Other	9.5%	G/HS/87/2			
3003.90.10	---Fractionated soya oil emulsions, prepared for parenteral administration; mixtures of amino acids and mixtures of amino acids and protein hydrolysates, whether or not containing added minerals, vitamins, fats or carbohydrates, specially compounded for persons afflicted with amino acid disorders; dextrose (glucose) solutions and levulose (fructose) solutions, prepared for parenteral administration	Free	G/HS/87/2			
3003.90.91	---Other: ----Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3003.90.99	----Other	9.5%	G/HS/87/2			
	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.					
3004.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	9.5%	G/HS/87/2			
3004.20.00	-Containing other antibiotics	9.4%	G/HS/87/2			
	-Containing hormones or other products of heading No. 29.37 but not containing antibiotics:					
3004.31.10	--Containing insulin ---Insulin, whether or not mixed with zinc, globin or protamine, prepared for parenteral administration	Free	G/HS/87/2			
3004.31.91	---Other: ----Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3004.31.99	-- Other	9.4%	G/HS/87/2			

SCHEDULE V
CANADA

30-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3004.32.10	--Containing adrenal cortical hormones ---Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3004.32.90	---Other	9.5%	G/HS/87/2			
3004.39.10	--Other ---Epinephrine and its solutions and pituitary extracts, prepared for parenteral administration	Free	G/HS/87/2			
3004.39.91	---Other: ----Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3004.39.99	----Other -Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	9.4%	G/HS/87/2			
3004.40.10	---Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3004.40.90	---Other -Other medicaments containing vitamins or other products of heading No. 29.38	9.4%	G/HS/87/2			
3004.50.10	---Mixtures of amino acids and vitamins, and mixtures of amino acids, protein hydrolysates and vitamins, whether or not containing added minerals, fats or carbohydrates, specially compounded for persons afflicted with amino acid disorders	Free	G/HS/87/2			
3004.50.91	---Other: ----Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3004.50.99	----Other -Other	9.5%	G/HS/87/2			

CJ
CC
CO

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3004.90.10	---Mixtures of amino acids and mixtures of amino acids and protein hydrolysates, whether or not containing added minerals, fats or carbohydrates, specially compounded for persons afflicted with amino acid disorders; liver extracts, pituitary extracts, fractionated soya oil emulsions, dextrose (glucose) solutions and levulose (fructose) solutions, prepared for parenteral administration	Free	G/HS/87/2			
3004.90.91	---Other: ----Containing more than 23% of absolute ethyl alcohol by volume	9.5% and 33¢ /litre	G/HS/87/2			
3004.90.99	----Other Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. -Adhesive dressings and other articles having an adhesive layer	9.5%	G/HS/87/2			
3005.10.10	---Coated or impregnated with pharmaceutical substances	9.5%	G/HS/87/2			
3005.10.91	---Other: ----Adhesive dressings	17.5%	G/HS/87/2			
3005.10.99	---Other	21.7%	G/HS/87/2			
3005.90.10	-Other ---Bandages and slabs of textile fabric specially coated with plaster of paris compound	10%	G/HS/87/2			
3005.90.20	---Coated or impregnated with pharmaceutical substances	9.5%	G/HS/87/2			
3005.90.30	---Surgical dressings, not stitched or otherwise manufactured, not coated or impregnated with pharmaceutical substances Other:	17.5%	G/HS/87/2			

SCHEDULE V
CANADA

30-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3005.90.91	----Of woven fabrics other than woven fabrics solely of cotton; of knitted fabrics, nonwovens or felts	25%	G/HS/87/2			
3005.90.92	----Of woven fabrics solely of cotton	17.5%	G/HS/87/2			
3005.90.93	----Of paper	10.2%	G/HS/87/2			
3005.90.99	----Other	22.5%	G/HS/87/2			
3006.10.00	Pharmaceutical goods specified in Note 3 to this Chapter. -Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	Free	G/HS/87/2			
3006.20.10	-Blood-grouping reagents ---Of human origin	Free	G/HS/87/2			
3006.20.20	---Of animal origin	10.2%	G/HS/87/2			
3006.20.90	---Of other origin	12.5%	G/HS/87/2			
3006.30.10	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient ---Opacifying preparations for X-ray examinations ---Other:	12.5%	G/HS/87/2			
3006.30.91	---Allergens prepared for parenteral administration	Free	G/HS/87/2			
3006.30.99	---Other	12.5%	G/HS/87/2			
3006.40.10	-Dental cements and other dental fillings; bone reconstruction cements ---Dental cements; bone reconstruction cements; points for filling dental root canals	Free	G/HS/87/2			
3006.40.20	---Dental fillings of composition metals, excluding those in powder or pellet form	5.5%	G/HS/87/2			
3006.40.90	---Other dental fillings	12.5%	G/HS/87/2			
3006.50.00	-First-aid boxes and kits	10.2%	G/HS/87/2			
3006.60.00	-Chemical contraceptive preparations based on hormones or spermicides	9.5%	G/HS/87/2			

510

**SCHEDULE V
CANADA**

31-1

Chapter 31

FERTILIZERS

Notes.

1. This Chapter does not cover:
 - (a) Animal blood of heading No. 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (A), 3 (A), 4 (A) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.23, optical elements of potassium chloride (heading No. 90.01).
2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (B) Fertilizers consisting of any of the goods described in (A) above mixed together
 - (C) Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
 - (D) Liquid fertilizers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05

C-3
—
—

**SCHEDULE V
CANADA**

31-H

- (A) Goods which answer to one or other of the descriptions given below:
- (i) Basic slag;
 - (ii) Natural phosphates of heading No. 25.10, calcined or further heat treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (B) Fertilizers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilizers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
4. Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
- (B) Fertilizers consisting of any of the goods described in (A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.
6. For the purpose of heading No. 31.05, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3101.00.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free	G/HS/87/2			
3102.10.00	Mineral or chemical fertilizers, nitrogenous. -Urea, whether or not in aqueous solution	Free	G/HS/87/2			
3102.21.00	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:					
3102.29.00	--Ammonium sulphate	Free	G/HS/87/2			
3102.30.00	--Other	12.5%	G/HS/87/2			
3102.40.00	-Ammonium nitrate, whether or not in aqueous solution	Free	G/HS/87/2			
3102.50.00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	Free	G/HS/87/2			
3102.60.00	-Sodium nitrate	Free	G/HS/87/2			
3102.70.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	G/HS/87/2			
3102.80.00	-Calcium cyanamide	Free	G/HS/87/2			
3102.90.00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	G/HS/87/2			
3103.10.00	-Other, including mixtures not specified in the foregoing subheadings	Free	G/HS/87/2			
3103.10.00	Mineral or chemical fertilizers, phosphatic. -Superphosphates	Free	G/HS/87/2			
3103.20.00	-Basic slag	Free	G/HS/87/2			
3103.90.00	-Other	Free	G/HS/87/2			
3104.10.00	Mineral or chemical fertilizers, potassic. -Carnallite, sylvite and other crude natural potassium salts	Free	G/HS/87/2			
3104.20.00	-Potassium chloride	Free	G/HS/87/2			
3104.30.00	-Potassium sulphate	Free	G/HS/87/2			
3104.90.00	-Other	Free	G/HS/87/2			

SCHEDULE V
CANADA

31-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3105.10.00	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg. -Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg -Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium -Diammonium hydrogenorthophosphate (diammonium phosphate) -Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) -Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: --Containing nitrates and phosphates --Other -Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium -Other	Free	G/HS/R7/2			
3105.20.00		Free	G/HS/R7/2			
3105.30.00		Free	G/HS/R7/2			
3105.40.00		Free	G/HS/R7/2			
3105.51.00		Free	G/HS/R7/2			
3105.59.00		Free	G/HS/R7/2			
3105.60.00		Free	G/HS/R7/2			
3105.90.00		Free	G/HS/R7/2			

314

**SCHEDULE V
CANADA**

32-1

Chapter 32

**TANNING OR DYING EXTRACTS,
TANNINS AND THEIR DERIVATIVES, DYES,
PIGMENTS AND OTHER COLOURING MATTER,
PAINTS AND VARNISHES, PUTTY AND OTHER MASTICS, INKS**

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading No. 32 03 or 32 04, inorganic products of a kind used as luminophores (heading No. 32 06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32 07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32 12);
 - (b) Tannates or other tannin derivatives of products of heading Nos. 29 36 to 29 39, 29 41 or 35 01 to 35 04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading No. 27 15).
2. Heading No. 32 04 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Heading Nos. 32 03, 32 04, 32 05 and 32 06 apply also to preparations based on colouring matter (including, in the case of heading No. 32 06, colouring pigments of heading No. 25 30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32 12), or to other preparations of heading No. 32 07, 32 08, 32 09, 32 10, 32 12, 32 13 or 32 15.
4. Heading No. 32 08 includes solutions (other than colloids) consisting of any of the products specified in headings Nos. 39 01 to 39 13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 32 12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

C-3
—
C-3

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3201.10.00 3201.20.00 3201.30.00 3201.90.00	<p>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</p> <p>-Quebracho extract -Wattle extract -Oak or chestnut extract -Other</p>	Free Free Free Free	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
3202.10.10 3202.10.90 3202.90.00	<p>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</p> <p>-Synthetic organic tanning substances ---Sodium formaldehyde naphthalene sulphonates ---Other synthetic organic tanning substances -Other</p>	12.5% Free Free	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
3203.00.10 3203.00.90	<p>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</p> <p>---Colouring matter of vegetable origin and preparations based thereon, of a kind used as edible colouring ---Other</p>	8.5% Free	G/HS/R7/2 G/HS/R7/2			
	<p>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</p> <p>-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter;</p>					

**SCHEDULE V
CANADA**

32-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3204.11.00	--Disperse dyes and preparations based thereon	Free	G/HS/87/2			
3204.12.00	--Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	Free	G/HS/87/2			
3204.13.00	--Basic dyes and preparations based thereon	Free	G/HS/87/2			
3204.14.00	--Direct dyes and preparations based thereon	Free	G/HS/87/2			
3204.15.00	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	Free	G/HS/87/2			
3204.16.00	--Reactive dyes and preparations based thereon	Free	G/HS/87/2			
	--Pigments and preparations based thereon					
3204.17.10	---Quinacridone pigments and preparations based thereon	12.5%	G/HS/87/2			
3204.17.20	---Salt type red of C.I. No. 53:1 (Red Lake C)	12.5%	G/HS/87/2			
3204.17.90	---Other pigments and preparations based thereon	12.5%	G/HS/87/2			
3204.19.00	--Other, including mixtures of colouring matter of two or more of the subheading Nos. 3204.11 to 3204.19	Free	G/HS/87/2			
3204.20.00	-Synthetic organic products of a kind used as fluorescent brightening agents	Free	G/HS/87/2			
3204.90.00	-Other	Free	G/HS/87/2			
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	12.5%	G/HS/87/2			
	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.					
3206.10.00	-Pigments and preparations based on titanium dioxide	10%	G/HS/87/2			
3206.20.00	-Pigments and preparations based on chromium compounds	12.5%	G/HS/87/2			

317

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3206.30.00	-Pigments and preparations based on cadmium compounds	12.5%	G/HS/R1/2			
	-Other colouring matter and other preparations:					
3206.41.00	--Ultramarine and preparations based thereon	8.5%	G/HS/R1/2			
3206.42.00	--Lithopone and other pigments and preparations based on zinc sulphide	10.5%	G/HS/R1/2			
3206.43.00	--Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	12.5%	G/HS/R1/2			
	--Other					
3206.49.10	---Black polyethylene masterbatch	9.2%	G/HS/R1/2			
3206.49.80	---Other inorganic pigments (including zinc grey) and preparations based thereon	12.5%	G/HS/R1/2			
3206.49.90	---Other	5%	G/HS/R1/2			
3206.50.00	-Inorganic products of a kind used as luminophores	Free	G/HS/R1/2			
	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.					
3207.10.00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	10%	G/HS/R1/2			
3207.20.00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10%	G/HS/R1/2			
3207.30.00	-Liquid lustres and similar preparations	10%	G/HS/R1/2			
3207.40.00	-Glass frit and other glass, in the form of powder, granules or flakes	10%	G/HS/R1/2			
	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.					
3208.10.00	-Based on polyesters	9.2%	G/HS/R1/2			
3208.20.00	-Based on acrylic or vinyl polymers	9.2%	G/HS/R1/2			

SCHEDULE V
CANADA

32-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
3208.90.00	-Other	9.2%	G/HS/87/2			
3209.10.00	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	9.2%	G/HS/87/2			
3209.90.00	-Based on acrylic or vinyl polymers -Other	9.2%	G/HS/87/2			
3210.00.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	Free	G/HS/87/2			
3210.00.90	---Pearl essence, natural or synthetic ---Other	9.2%	G/HS/87/2			
3211.00.00	Prepared driers.	12.5%	G/HS/87/2			
3212.10.00	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	9.2%	G/HS/87/2			
3212.90.00	-Stamping foils -Other	9.2%	G/HS/87/2			
3213.10.00	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	10%	G/HS/87/2			
3213.90.10	-Colours in sets -Other	12.5%	G/HS/87/2			
3213.90.90	---Water colours, in liquid or powder form, in jars, bottles or tins ---Other	10%	G/HS/87/2			

SCHEDULE V
CANADA

12 5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3214.10.00 3214.90.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like. -Mastics; painters' fillings -Other	12.5% 12.5%	G/HS/87/2 G/HS/87/2			
3215.11.00 3215.19.00 3215.90.00	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. -Printing ink: --Black --Other -Other	12.5% 12.5% 12.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2			

**SCHEDULE V
CANADA**

33-1

Chapter 33

ESSENTIAL OILS AND RESINOIDS, PERFUMERY,
COSMETIC OR TOILET PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22 08;
 - (b) Soap or other products of heading No. 34 01, or
 - (c) Gum, wood or sulphate turpentine or other products of heading No. 38 05.
2. Heading Nos. 33 03 to 33 07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33 07 applies, *inter alia*, to the following products: scented sachets, odoriferous preparations which operate by burning, perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions, wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.					
	-Essential oils of citrus fruit:					
3301.11.00	--Of bergamot	Free	G/HS/87/2			
3301.12.00	--Of orange	Free	G/HS/87/2			
3301.13.00	--Of lemon	Free	G/HS/87/2			
3301.14.00	--Of lime	5%	G/HS/87/2			
3301.19.00	--Other	5%	G/HS/87/2			
	-Essential oils other than those of citrus fruit:					
3301.21.00	--Of geranium	Free	G/HS/87/2			
3301.22.00	--Of jasmin	5%	G/HS/87/2			
3301.23.00	--Of lavender or of lavandin	5%	G/HS/87/2			
3301.24.00	--Of peppermint (Mentha piperita)	5%	G/HS/87/2			
3301.25.00	--Of other mints	5%	G/HS/87/2			
3301.26.00	--Of vetiver	Free	G/HS/87/2			
	--Other					
3301.29.10	---Of citronella, clove, lemon grass, rose or ylang-ylang	Free	G/HS/87/2			
3301.29.90	---Other	5%	G/HS/87/2			
3301.30.00	-Resinoids	5%	G/HS/87/2			
3301.90.00	-Other	10.2%	G/HS/87/2			
	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.					
3302.10.00	-Of a kind used in the food or drink industries	5%	G/HS/87/2			
3302.90.00	-Other	5%	G/HS/87/2			
3303.00.00	Perfumes and toilet waters.	10%	G/HS/87/2			

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3304.10.00 3304.20.00 3304.30.00 3304.91.00 3304.99.00	<p>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</p> <p>-Lip make-up preparations -Eye make-up preparations -Manicure or pedicure preparations -Other: --Powders, whether or not compressed --Other</p>	12.2% 12.2% 9.6% 12.2% 12.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
3305.10.00 3305.20.00 3305.30.00 3305.90.00	<p>Preparations for use on the hair.</p> <p>-Shampoos -Preparations for permanent waving or straightening -Hair lacquers -Other</p>	12.2% 12.2% 12.2% 12.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
3306.10.00 3306.90.00	<p>Preparations for oral or dental hygiene, including denture fixative pastes and powders.</p> <p>-Dentifrices -Other</p>	12.2% 12.2%	G/HS/87/2 G/HS/87/2			
3307.10.00 3307.20.00 3307.30.00 3307.41.00	<p>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.</p> <p>-Pre-shave, shaving or after-shave preparations -Personal deodorants and antiperspirants -Perfumed bath salts and other bath preparations -Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: --"Agarbatti" and other odoriferous preparations which operate by burning</p>	10.7% 12.2% 12.2% 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
3307.49.00 3307.90.00	--Other -Other	12.5% 12.2%	G/US/87/2 G/US/87/2			

**SCHEDULE V
CANADA**

34-1

Chapter 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS,
WASHING PREPARATIONS, LUBRICATING PREPARATIONS,
ARTIFICIAL WAXES, PREPARED WAXES, POLISHING
OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES,
MODELLING PASTES, "DENTAL WAXES" AND
DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Notes.

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);
 - (b) Separate chemically defined compounds, or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07)
2. For the purpose of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
3. For the purpose of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20° and left to stand for one hour at the same temperature
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter, and
 - (b) reduce the surface tension of water to 4.5×10^2 N/m (45 dyne/cm) or less.
4. In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading No. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - (A) Chemically produced organic products of a waxy character, whether or not water soluble;
 - (B) Products obtained by mixing different waxes.

**SCHEDULE V
CANADA**

34 ii

(C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials

The heading does not apply to

(a) Products of heading No. 15.16, 15.19 or 34.02, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No. 15.21;

(c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured, or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (heading Nos. 34.05, 38.09, etc.).

Supplementary Note.

1. The weight of the cartons and wrappings shall be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under tariff item No. 3401.11.10

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	<p>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</p> <p>-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:</p> <p>--for toilet use (including medicated products)</p>					
3401.11.10	---Castile soap	1.374/kg	G/HS/87/2			
3401.11.90	---Other	10%	G/HS/87/2			
3401.19.00	--Other	12.8%	G/HS/87/2			
	-Soap in other forms					
3401.20.10	---Laundry soap for washing clothes and other linens	2.564/kg	G/HS/87/2			
3401.20.90	---Other	10%	G/HS/87/2			
	<p>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.</p> <p>-Organic surface-active agents, whether or not put up for retail sale:</p>					
3402.11.00	--Anionic	12.8%	G/HS/87/2			
3402.12.00	--Cationic	12.8%	G/HS/87/2			
3402.13.00	--Non-ionic	12.8%	G/HS/87/2			
3402.19.00	--Other	12.8%	G/HS/87/2			
	-Preparations put up for retail sale					
3402.20.10	---Automatic dishwasher detergents	19.4%	G/HS/87/2			
3402.20.90	---Other	12.8%	G/HS/87/2			
3402.90.00	-Other	12.8%	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals. -Containing petroleum oils or oils obtained from bituminous minerals: --Preparations for the treatment of textile materials, leather, furskins or other materials					
3403.11.10	---Lubricating oils based in part on petroleum	8%	G/HS/87/2			
3403.11.90	---Other	12.5%	G/HS/87/2			
3403.19.10	---Lubricating oils based in part on petroleum	8%	G/HS/87/2			
3403.19.90	---Other	12.5%	G/HS/87/2			
3403.91.00	--Preparations for the treatment of textile materials, leather, furskins or other materials	12.5%	G/HS/87/2			
3403.99.00	--Other	12.5%	G/HS/87/2			
	Artificial waxes and prepared waxes.					
3404.10.00	-Of chemically modified lignite	6.8%	G/HS/87/2			
3404.20.00	-Of polyethylene glycol	6.8%	G/HS/87/2			
3404.90.10	-Other ---Of polyethylene having a number-average molecular weight not exceeding 4,000	8.5%	G/HS/87/2			
3404.90.91	---Other : ----Containing a mixture of artificial wax with animal, vegetable or mineral wax	9.2%	G/HS/87/2			
3404.90.92	----Containing a mixture of vegetable waxes or a mixture of vegetable wax with mineral wax, but not containing artificial wax	5.5%	G/HS/87/2			

SCHEDULE V
CANADA

34-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
3404.90.99	----Other	6.8%	G/HS/87/2			
	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.					
3405.10.00	-Polishes, creams and similar preparations for footwear or leather	10.2%	G/HS/87/2			
3405.20.00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10.2%	G/HS/87/2			
3405.30.00	-Polishes and similar preparations for coachwork, other than metal polishes	10.2%	G/HS/87/2			
3405.40.00	-Scouring pastes and powders and other scouring preparations	12.5%	G/HS/87/2			
3405.90.00	-Other	10.2%	G/HS/87/2			
3406.00.00	Candles, tapers and the like.	11.3%	G/HS/87/2			
	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).					
3407.00.10	---Modelling pastes	10.2%	G/HS/87/2			
3407.00.20	---Preparations known as "dental impression wax" or as "dental impression compounds", excluding dental casting wax	UNBOUND				
3407.00.30	---Dental casting wax sticks or similar forms	UNBOUND				
3407.00.90	-Other	UNBOUND				

529

**SCHEDULE V
CANADA**

35 I

Chapter 35

ALBUMINOIDAL SUBSTANCES,
MODIFIED STARCHES, GLUES, ENZYMES

Notes.

1. This Chapter does not cover:
 - (a) Yeasts (heading No. 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading No. 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading No. 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purpose of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

SCHEDULE V
CANADA

35-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
3501.10.00 3501.90.00	<p>Casein, caseinates and other casein derivatives; casein glues. -Casein -Other</p>	<p>UNBOUND 12.5%</p>	<p>G/HS/87/2</p>			
3502.10.10 3502.10.90 3502.90.00	<p>Albumins, albuminates and other albumin derivatives. -Egg albumin ---Egg albumin, dried, evaporated, desiccated or powdered ---Other -Other</p>	<p>20% 15.43¢/kg 10.2%</p>	<p>G/HS/87/2 G/HS/87/2 G/HS/87/2</p>			
3503.00.10 3503.00.90	<p>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01. ---Edible gelatin for use in the manufacture of capsules for the manufacture or compounding of medicinal and pharmaceutical preparations ---Other</p>	<p>Free 12.5%</p>	<p>G/HS/87/2 G/HS/87/2</p>			
3504.00.00	<p>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</p>	<p>10.2%</p>	<p>G/HS/87/2</p>			
3505.10.10 3505.10.20	<p>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches. -Dextrins and other modified starches ---Etherified or esterified starches ---Soluble starch (amylogen); pregelatinized starch</p>	<p>12.5% 10.2%</p>	<p>G/HS/87/2 G/HS/87/2</p>			

601

SCHEDULE V
CANADA

35-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3505.10.90	---Other	2.214 /kg	G/HS/87/2			
3505.20.00	-Glues	12.5%	G/HS/87/2			
	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.					
3506.10.00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	12.5%	G/HS/87/2			
	-Other:					
	--Adhesives based on rubber or plastics (including artificial resins)					
3506.91.10	---Rubber cement	10.3%	G/HS/87/2			
3506.91.90	---Other	12.5%	G/HS/87/2			
3506.99.00	--Other	12.5%	G/HS/87/2			
	Enzymes; prepared enzymes not elsewhere specified or included.					
3507.10.00	-Rennet and concentrates thereof	Free	G/HS/87/2			
3507.90.00	-Other	9.2%	G/HS/87/2			

932

**SCHEDULE V
CANADA**

36-1

Chapter 36

**EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS**

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading No. 36 06 applies only to
 - (a) Metaldohyde, hexamethyltetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³, and
 - (c) Resin torches, firelighters and the like

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3601.00.00	Propellant powders.	12.5%	G/HS/87/2			
3602.00.00	Prepared explosives, other than propellant powders.	12.5%	G/HS/87/2			
3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	12.5%	G/HS/87/2			
3604.10.00 3604.90.00	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles. -Fireworks -Other	11.3% 11.3%	G/HS/87/2 G/HS/87/2			
3605.00.10 3605.00.90	Matches, other than pyrotechnic articles of heading No. 38.04. ---Wood matches ---Other matches	6.8% 9.2%	G/HS/87/2 G/HS/87/2			
3606.10.00 3606.90.00	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter. -Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ -Other	UNBOUND 12.5%	G/HS/87/2 G/HS/87/2			

**SCHEDULE V
CANADA**

37-1

Chapter 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

1. This Chapter does not cover waste or scrap materials.
2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

335

SCHEDULE V
CANADA

37-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
3701.10.00	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Free	G/HS/87/2			
3701.20.00	-For X-ray	17.5%	G/HS/87/2			
3701.30.10	-Instant print film	9.2%	G/HS/87/2			
3701.30.20	-Other plates and film, with any side exceeding 255 mm	17.5%	G/HS/87/2			
3701.30.10	---Plates	9.2%	G/HS/87/2			
3701.30.20	---Film	17.5%	G/HS/87/2			
3701.91.10	-Other: --For colour photography (polychrome)	9.2%	G/HS/87/2			
3701.91.20	---Plates	9.2%	G/HS/87/2			
3701.99.10	---Film	17.5%	G/HS/87/2			
3701.99.20	---Other	9.2%	G/HS/87/2			
3701.99.10	---Plates	9.2%	G/HS/87/2			
3701.99.20	---Film	17.5%	G/HS/87/2			
3702.10.00	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.	Free	G/HS/87/2			
3702.20.00	-For X-ray	17.5%	G/HS/87/2			
3702.31.00	-Instant print film	17.5%	G/HS/87/2			
3702.32.10	-Other film, without sprocket holes, of a width not exceeding 105 mm:	17.5%	G/HS/87/2			
3702.32.90	--for colour photography (polychrome)	17.5%	G/HS/87/2			
3702.39.10	--Other, with silver halide emulsion	17.5%	G/HS/87/2			
3702.39.90	---Microfilm	17.5%	G/HS/87/2			
3702.41.00	---Other	17.5%	G/HS/87/2			
3702.42.00	---Microfilm	17.5%	G/HS/87/2			
3702.43.00	---Other	17.5%	G/HS/87/2			
3702.41.00	-Other film, without sprocket holes, of a width exceeding 105 mm:	17.5%	G/HS/87/2			
3702.42.00	--Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	17.5%	G/HS/87/2			
3702.43.00	--Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	17.5%	G/HS/87/2			
3702.43.00	--Of a width exceeding 610 mm and of a length not exceeding 200 m	17.5%	G/HS/87/2			

G
G
G

SCHEDULE V
CANADA

37-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
3702.44.10	--Of a width exceeding 105 mm but not exceeding 610 mm ---Microfilm	17.5%	G/HS/87/2			
3702.44.20	---Film of a kind used with well logging equipment	Free	G/HS/87/2			
3702.44.30	---Film of a kind used with seismic data playback equipment	9.2%	G/HS/87/2			
3702.44.90	---Other	17.5%	G/HS/87/2			
	-Other film, for colour photography (polychrome):					
3702.51.00	--Of a width not exceeding 16 mm and of a length not exceeding 14 m	17.5%	G/HS/87/2			
	--Of a width not exceeding 16 mm and of a length exceeding 14 m					
3702.52.10	---Of a width of 16 mm and of a kind used in cinematographic cameras	9.2%	G/HS/87/2			
3702.52.90	---Other	17.5%	G/HS/87/2			
3702.53.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	17.5%	G/HS/87/2			
3702.54.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	17.5%	G/HS/87/2			
3702.55.00	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	17.5%	G/HS/87/2			
	--Of a width exceeding 35 mm					
3702.56.10	---Aerial photographic film, hypersensitive or supersensitive panchromatic and infra-red	6.8%	G/HS/87/2			
3702.56.90	---Other	17.5%	G/HS/87/2			
	-Other:					
	--Of a width not exceeding 16 mm and of a length not exceeding 14 m					
3702.91.10	---Microfilm	17.5%	G/HS/87/2			
3702.91.90	---Other	17.5%	G/HS/87/2			
	--Of a width not exceeding 16 mm and of a length exceeding 14 m					
3702.92.10	---Microfilm	17.5%	G/HS/87/2			
3702.92.90	---Other	17.5%	G/HS/87/2			
	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m					
3702.93.10	---Microfilm	17.5%	G/HS/87/2			
3702.93.90	---Other	17.5%	G/HS/87/2			

SCHEDULE V
CANADA

37-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3702.94.10	--Of a width exceeding 18 mm but not exceeding 35 mm and of a length exceeding 30 m	17.5%	G/HS/87/2			
3702.94.90	---Microfilm	17.5%	G/HS/87/2			
	---Other					
3702.95.10	--Of a width exceeding 35 mm	6.8%	G/HS/87/2			
	---Aerial photographic film, hypersensitive or supersensitive panchromatic and infra-red					
3702.95.20	---Film of a kind used with seismic data playback equipment	9.2%	G/HS/87/2			
3702.95.90	---Other	17.5%	G/HS/87/2			
	Photographic paper, paperboard and textiles, sensitized, unexposed.					
3703.10.00	-In rolls of a width exceeding 810 mm	10.4%	G/HS/87/2			
3703.20.00	-Other, for colour photography (polychrome)	10.4%	G/HS/87/2			
3703.90.00	-Other	10.4%	G/HS/87/2			
	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.					
3704.00.10	---Photographic film for the production of printing plates, rolls or cylinders, of tariff item No. 8442.50.20	Free	G/HS/87/2			
3704.00.90	---Other	9.2%	G/HS/87/2			
	Photographic plates and film, exposed and developed, other than cinematographic film.					
	-For offset reproduction					
3705.10.10	---Photographic film for the production of printing plates, rolls or cylinders, of tariff item No. 8442.50.20	Free	G/HS/87/2			
3705.10.90	---Other	9.2%	G/HS/87/2			
3705.20.00	-Microfilms	9.2%	G/HS/87/2			
	-Other					
3705.90.10	---News features and recordings of current events; films for deposit as archives and not for exhibition for commercial purpose	Free	G/HS/87/2			

CC
CC
CC

SCHEDULE V
CANADA

37-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3705.90.20	---Photographic film for the production of printing plates, rolls or cylinders, of tariff item No. 8442.50.20	Free	G/HS/87/2			
3705.90.90	---Other	9.2%	G/HS/87/2			
	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.					
	-Of a width of 35 mm or more					
	---Filmed television commercials:					
3706.10.11	----Imported for reference purposes only	11.3%	G/HS/87/2			
3706.10.19	----Other	11.3%	G/HS/87/2			
3706.10.20	---News features and recordings of current events; films for deposit as archives and not for exhibition for commercial purpose	Free	G/HS/87/2			
3706.10.90	---Other	2.95¢ /linear metre	G/HS/87/2			
	-Other					
	---Filmed television commercials:					
3706.90.11	----Imported for reference purposes only	11.3%	G/HS/87/2			
3706.90.19	----Other	11.3%	G/HS/87/2			
3706.90.20	---News features and recordings of current events; films for deposit as archives and not for exhibition for commercial purpose	Free	G/HS/87/2			
3706.90.90	---Other	2.95¢ /linear metre not to exceed 11.3%	G/HS/87/2			
	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.					
3707.10.00	-Sensitized emulsions	12.5%	G/HS/87/2			
3707.90.00	-Other	12.5%	G/HS/87/2			

330

**SCHEDULE V
CANADA**

384

Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 38 01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38 08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38 13);
 - (4) Products specified in Note 2 (a) or 2 (c) below.
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21 06)
 - (c) Medicaments (heading No. 30 03 or 30 04)
2. Heading No. 38.23 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones)

043

**SCHEDULE V
CANADA**

38-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions	
3801.10.00	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	12.5%	G/HS/87/2				
3801.20.00		-Artificial graphite	12.5%	G/HS/87/2			
3801.30.00		-Colloidal or semi-colloidal graphite	12.5%	G/HS/87/2			
3801.90.00		-Carbonaceous pastes for electrodes and similar pastes for furnace linings	12.5%	G/HS/87/2			
3801.90.00	-Other	12.5%	G/HS/87/2				
3802.10.00	Activated carbon; activated natural mineral products; animal black, including spent animal black.	Free	G/HS/87/2				
3802.90.10		-Activated carbon	Free	G/HS/87/2			
3802.90.10	---Activated clay	12.5%	G/HS/87/2				
3802.90.20	---Activated perlite, excluding expanded perlite ground to be expanded in filtering	12.5%	G/HS/87/2				
3802.90.90		---Other	Free	G/HS/87/2			
3803.00.00	Tall oil, whether or not refined.	9.2%	G/HS/87/2				
3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.	12.5%	G/HS/87/2				
3805.10.00	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	Free	G/HS/87/2				
3805.20.00		-Gum, wood or sulphate turpentine oils	Free	G/HS/87/2			
3805.90.00		-Pine oil	Free	G/HS/87/2			
3805.90.00	-Other	Free	G/HS/87/2				

341

**SCHEDULE V
CANADA**

38-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR's on Earlier Concessions
3806.10.00 3806.20.00 3806.30.00 3806.90.00	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; resin gums. -Rosin -Salts of rosin or of resin acids -Ester gums -Other	9.2% 9.2% 8.5% 9.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
3807.00.10 3807.00.90	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch. ---Solvents and thinners, based on wood tar oil ---Other	12.5% Free	G/HS/87/2 G/HS/87/2			
3808.10.10 3808.10.20 3808.20.10 3808.20.20 3808.30.10 3808.30.20 3808.40.10	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). -Insecticides ---In packages of a gross weight not exceeding 1.36kg each ---In bulk or in packages of a gross weight exceeding 1.36kg each -Fungicides ---In packages of a gross weight not exceeding 1.36kg each ---In bulk or in packages of a gross weight exceeding 1.36kg each -Herbicides, anti-sprouting products and plant-growth regulators ---In packages of a gross weight not exceeding 1.36kg each ---In bulk or in packages of a gross weight exceeding 1.36kg each -Disinfectants ---In packages of a gross weight not exceeding 1.36kg each	7.5% Free 7.5% Free 7.5% Free 7.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

342

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3808.40.20	---In bulk or in packages of a gross weight exceeding 1.36kg each	Free	G/HS/87/2			
3808.90.10	-Other ---In packages of a gross weight not exceeding 1.36kg each	7.5%	G/HS/87/2			
3808.90.20	---In bulk or in packages of a gross weight exceeding 1.36kg each	Free	G/HS/87/2			
	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.					
3809.10.00	-With a basis of amylaceous substances -Other:	1.99¢/kg	G/HS/87/2			
3809.91.10	--Of a kind used in the textile industry ---Mordants; preparations containing fluorinated compounds, of a kind used to produce water, oil or soil resistant finishes in textiles	Free	G/HS/87/2			
3809.91.20	---Sizing agents based on rosin	12.5%	G/HS/87/2			
3809.91.90	---Other	12.5%	G/HS/87/2			
3809.92.10	--Of a kind used in the paper industry ---Sizing agents based on rosin	12.5%	G/HS/87/2			
3809.92.90	---Other	12.5%	G/HS/87/2			
3809.99.00	--Other	12.5%	G/HS/87/2			
	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 electrodes or rods.					
3810.10.00	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	12.5%	G/HS/87/2			
3810.90.00	-Other	12.5%	G/HS/87/2			

C.7.C

**SCHEDULE V
CANADA**

38-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3811.11.00 3811.19.00 3811.21.00 3811.29.00 3811.90.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. -Anti-knock preparations: --Based on lead compounds --Other -Additives for lubricating oils: --Containing petroleum oils or oils obtained from bituminous minerals --Other -Other	8.5% 12.5% 12.5% 12.5% 12.5%	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
3812.10.00 3812.20.10 3812.20.90 3812.30.10 3812.30.90	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics. -Prepared rubber accelerators -Compound plasticizers for rubber or plastics ---Of petroleum origin for rubber ---Other -Anti-oxidizing preparations and other compound stabilizers for rubber or plastics ---Tin-based stabilizers for plastics ---Other	12.5% UNBOUND 12.5% 12.5% 12.5%	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	12.5%	G/HS/R7/2			
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	12.5%	G/HS/R7/2			

344

**SCHEDULE V
CANADA**

38-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3815.11.00	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. --Supported catalysts: --With nickel or nickel compounds as the active substance --With precious metal or precious metal compounds as the active substance --Other -Other	12.5%	G/HS/87/2			
3815.12.00		12.5%	G/HS/87/2			
3815.19.00		12.5%	G/HS/87/2			
3815.90.00		12.5%	G/HS/87/2			
3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.	8%	G/HS/87/2			
3817.10.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02. -Mixed alkylbenzenes -Mixed alkylnaphthalenes	12.5%	G/HS/87/2			
3817.20.00		12.5%	G/HS/87/2			
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	12.5%	G/HS/87/2			
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	12.5%	G/HS/87/2			
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	12.5%	G/HS/87/2			
3821.00.00	Prepared culture media for development of micro-organisms.	12.5%	G/HS/87/2			

G
L
C

SCHEDULE V
CANADA

38 6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3822.00.00	<p>Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.08.</p> <p>Prepared binders for foundry moulds or cores; 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.</p>	12.5%	G/HS/87/2			
3823.10.00	-Prepared binders for foundry moulds or cores	12.5%	G/HS/87/2			
3823.20.00	-Naphthenic acids, their water-insoluble salts and their esters	12.5%	G/HS/87/2			
3823.30.00	-Non-agglomerated metal carbides mixed together or with metallic binders	12.5%	G/HS/87/2			
3823.40.00	-Prepared additives for cements, mortars or concretes	12.5%	G/HS/87/2			
3823.50.10	-Non-refractory mortars and concretes	Free	G/HS/87/2			
3823.50.90	---Hydraulic cement concretes	Free	G/HS/87/2			
3823.50.90	---Other	12.5%	G/HS/87/2			
3823.60.00	-Sorbitol other than that of subheading No. 2905.44	12.5%	G/HS/87/2			
3823.90.10	-Other	12.5%	G/HS/87/2			
3823.90.10	---Reclaiming agents of petroleum origin for the reclaiming of rubber; crude bone pitch; blends of tall oil and tall oil pitch, without other admixture; coal tar dye intermediates in solvents; fusel oil	12.5%	G/HS/87/2			
3823.90.20	---Sulpho-thio-phosphoric (dithiophosphoric) compounds to be employed in the process of concentrating ores, metals or minerals	Free	G/HS/87/2			
3823.90.30	---Mixtures of ethylene glycol and other glycols, in which ethylene glycol predominates, for use in the manufacture of anti-freezing preparations	10%	G/HS/87/2			

G/G

**SCHEDULE V
CANADA**

38-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
3823.90.40	---Zeolites (excluding compounded aluminum silicates) for use in the manufacture of cracking catalysts to be employed in the refining of petroleum	Free	G/HS/87/2			
3823.90.90	---Other	12.5%	G/HS/87/2			

**SCHEDULE V
CANADA**

VII 1

Section VII

**PLASTICS AND ARTICLES THEREOF,
RUBBER AND ARTICLES THEREOF**

Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading No. 39 18 or 39 19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**SCHEDULE V
CANADA**

39 i

Chapter 39

PLASTICS AND ARTICLES THEREOF

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of heading Nos. 39.01 to 39.14 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

- (a) Waxes of heading No. 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading No. 30.01);
- (d) Stamping foils of heading No. 32.12;
- (e) Organic surface-active agents or preparations of heading No. 34.02;
- (f) Resin gums or ester gums (heading No. 38.06);
- (g) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
- (h) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (i) Plaits, wickerwork or other articles of Chapter 46;
- (k) Wall coverings of heading No. 48.14;
- (l) Goods of Section XI (textiles and textile articles);
- (m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding crops or parts thereof);
- (n) Imitation jewellery of heading No. 71.17;
- (o) Articles of Section XVI (machines and mechanical or electrical appliances);
- (p) Parts of aircraft or vehicles of Section XVII.

349

**SCHEDULE V
CANADA**

39 ii

- (q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (r) Articles of Chapter 91 (for example, clock or watch cases);
 - (s) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (t) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (u) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (v) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Heading Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300^oF, after conversion to 1,013 millibars when a reduced pressure distillation method is used (heading Nos. 39.01 and 39.02);
 - (b) Resins, not highly polymerized, of the coumarone-indene type (heading No. 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading No. 39.10);
 - (e) Resols (heading No. 39.09) and other prepolymers.
4. For the purpose of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.
- If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
- The expression "copolymers" covers all polymers in which no single monomer contributes 95% or more by weight to the total polymer content.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In heading Nos. 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

C
S
C

**SCHEDULE V
CANADA**

39 - iii

- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading No. 39 15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (heading Nos. 39 01 to 39 14).
8. For the purpose of heading No. 39 17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purpose of heading No. 39 18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastic (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In heading Nos. 39 20 and 39 21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading No. 39 25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovescotes, and
 - (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

**SCHEDULE V
CANADA**

39-iv

Subheading Note.

1. Within any one heading of this Chapter, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same subheading as homopolymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Supplementary Notes.

1. Notes 4 and 5 of this Chapter apply, *mutatis mutandis*, to all of the tariff items of this Chapter, other than those where the seventh and eighth digits are "00".
2. (a) For the purpose of classification within any one subheading of this Chapter, the expression "composition" means only those polymers, copolymers, polymer blends and chemically modified polymers containing non-polymeric substances such as:
 - (i) initiators, activators and catalysts, to assist in the action or use of the polymeric substances in some intended process;
 - (ii) colourants;
 - (iii) fillers, reinforcing agents, solvents, fire retardants, plasticizers and similar additives, present in amounts generally more than 1% by weight.
- (b) The presence of any or combinations of the following, without the presence of other non-polymeric substances specified in (a) above, shall not render a material a composition:
 - (i) manufacturing impurities, 1% or less, by weight;
 - (ii) manufacturing impurities, more than 1% by weight, provided the impurities do not contribute beneficially to the subsequent processing or performance of the polymeric material;
 - (iii) stabilizers such as antioxidants, process aids and similar special-purpose additives, present in small amounts, generally less than 1% by weight;
 - (iv) anti-caking agents;
 - (v) water;
 - (vi) in aqueous dispersions or solutions, the emulsifiers, stabilizers and other agents used to maintain the dispersion or solution form.

**SCHEDULE V
CANADA**

39-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3901.10.00	Polymers of ethylene, in primary forms.					
	-Polyethylene having a specific gravity of less than 0.94	10.2%	G/HS/87/2			
3901.20.00	-Polyethylene having a specific gravity of 0.94 or more	10.2%	G/HS/87/2			
3901.30.00	-Ethylene-vinyl acetate copolymers	10.2%	G/HS/87/2			
3901.90.00	-Other	10.2%	G/HS/87/2			
	Polymers of propylene or of other olefins, in primary forms.					
3902.10.00	-Polypropylene	10%	G/HS/87/2			
3902.20.00	-Polyisobutylene	5.7%	G/HS/87/2			
3902.30.00	-Propylene copolymers	10%	G/HS/87/2			
3902.90.00	-Other	7.1%	G/HS/87/2			
	Polymers of styrene, in primary forms.					
	-Polystyrene:					
3903.11.00	--Expansible	11%	G/HS/87/2			
	--Other					
3903.19.10	---Compositions	11%	G/HS/87/2			
3903.19.90	---Other	9.5%	G/HS/87/2			
	-Styrene-acrylonitrile (SAN) copolymers					
3903.20.10	---Compositions	11%	G/HS/87/2			
3903.20.90	---Other	9.5%	G/HS/87/2			
	-Acrylonitrile-butadiene-styrene (ABS) copolymers					
3903.30.10	---Compositions	11%	G/HS/87/2			
3903.30.90	---Other	9.5%	G/HS/87/2			
3903.90.00	-Other	10%	G/HS/87/2			
	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.					
3904.10.00	-Polyvinyl chloride, not mixed with any other substances	10%	G/HS/87/2			
	-Other polyvinyl chloride:					
3904.21.00	--Non-plasticized	10%	G/HS/87/2			
3904.22.00	--Plasticized	10%	G/HS/87/2			
3904.30.00	-Vinyl chloride-vinyl acetate copolymers	10%	G/HS/87/2			
3904.40.00	-Other vinyl chloride copolymers	10%	G/HS/87/2			
3904.50.00	-Vinylidene chloride polymers	7.1%	G/HS/87/2			
	-Fluoro-polymers:					
3904.61.00	--Polytetrafluoroethylene	7.1%	G/HS/87/2			
3904.69.00	--Other	7.1%	G/HS/87/2			
3904.90.00	-Other	7.1%	G/HS/87/2			

353

SCHEDULE V
CANADA

39-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3905.11.00 3905.19.00 3905.20.00 3905.90.00	<p>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms. -Polymers of vinyl acetate: --In aqueous dispersion --Other -Polyvinyl alcohols, whether or not containing unhydrolyzed acetate groups -Other</p>	<p>8.7% 8.7% 8.7% 7.1%</p>	<p>G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2</p>			
3906.10.00 3906.90.00	<p>Acrylic polymers in primary forms. -Polymethyl methacrylate -Other</p>	<p>8.7% 8.9%</p>	<p>G/HS/R1/2 G/HS/R1/2</p>			
3907.10.00 3907.20.10 3907.20.90 3907.30.00 3907.40.10 3907.40.90 3907.50.00 3907.60.00 3907.91.00 3907.99.00	<p>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. -Polyacetals -Other polyethers ---Compositions ---Other -Epoxide resins -Polycarbonates ---Compositions ---Other -Alkyd resins -Polyethylene terephthalate -Other polyesters: --Unsaturated --Other</p>	<p>8.7% 10% 8.5% 8.7% 11% 9.5% 10% 10% 10% 10%</p>	<p>G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2 G/HS/R1/2</p>			
3908.10.10 3908.10.90 3908.90.00	<p>Polyamides in primary forms. -Polyamide-6, -11, -12, -6.6, -6.9, -8, 10 or -8, 12 ---Polyamide-6 (polycaprolactam) ---Other -Other</p>	<p>8.5% 8.7% 8.7%</p>	<p>G/HS/R1/2 G/HS/R1/2 G/HS/R1/2</p>			

354

**SCHEDULE V
CANADA**

39-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3909.10.10	Amino-resins, phenolic resins and polyurethanes, in primary forms. -Urea resins; thiourea resins	10%	G/HS/87/2			
3909.10.20	---Urea-formaldehyde compositions	8.5%	G/HS/87/2			
3909.10.90	---Other urea-formaldehyde resins	7.1%	G/HS/87/2			
3909.20.10	-Melamine resins	10%	G/HS/87/2			
3909.20.90	---Compositions	8.5%	G/HS/87/2			
3909.30.00	---Other	7.1%	G/HS/87/2			
3909.40.10	-Other amino-resins	8.7%	G/HS/87/2			
3909.40.90	-Phenolic resins	7.1%	G/HS/87/2			
3909.50.10	---Phenol-formaldehyde resins	9.3%	G/HS/87/2			
3909.50.90	---Other phenolic resins	6.8%	G/HS/87/2			
3910.00.00	-Polyurethanes	7.1%	G/HS/87/2			
	---Compositions					
	---Other					
	Silicones in primary forms.	7.1%	G/HS/87/2			
	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.					
3911.10.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	8.7%	G/HS/87/2			
3911.90.00	-Other	7.1%	G/HS/87/2			
	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.					
3912.11.00	-Cellulose acetates:	9.2%	G/HS/87/2			
3912.12.00	--Non-plasticized	9.2%	G/HS/87/2			
3912.20.00	--Plasticized	9.2%	G/HS/87/2			
3912.31.00	-Cellulose nitrates (including collodions)	12.5%	G/HS/87/2			
3912.39.10	-Cellulose ethers:	Free	G/HS/87/2			
3912.39.90	--Carboxymethylcellulose and its salts	9.2%	G/HS/87/2			
	--Other					
	-Moulding compositions					
	-Other					

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3912.90.10 3912.90.90	---Moulding compositions ---Other	Free 9.2%	G/HS/R7/2 G/HS/R7/2			
3913.10.00 3913.90.00	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. -Alginic acid, its salts and esters -Other	11.6% 8.9%	G/HS/R7/2 G/HS/R7/2			
3914.00.10 3914.00.90	Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms. ---Of polymers of styrene ---Other	9.5% 7.1%	G/HS/R7/2 G/HS/R7/2			
3915.10.00 3915.20.00 3915.30.00 3915.90.10 3915.90.20 3915.90.30 3915.90.40 3915.90.50 3915.90.60 3915.90.71 3915.90.79 3915.90.80 3915.90.90	Waste, parings and scrap, of plastics. -Of polymers of ethylene -Of polymers of styrene -Of polymers of vinyl chloride -Of other plastics ---Of polymers of propylene or of other olefins ---Of polymers of vinyl acetate or of other vinyl monomers ---Of acrylic polymers ---Of polyacetals or other polyethers ---Of polycarbonates or other polyesters ---Of polyamides ---Of polyurethanes: ----Of polyurethane in cellular form ----Of other polyurethanes ---Of cellulose or its chemical derivatives ---Other	10.2% 10% 10% 10% 8.7% 8.7% 8.7% 10% 8.7% 13.5% 8.6% 9.2% 8.7%	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			

C
C
C

**SCHEDULE V
CANADA**

39-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
3916.10.00	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	13.6%	G/HS/87/2			
3916.20.00	-Of polymers of ethylene	13.5%	G/HS/87/2			
	-Of polymers of vinyl chloride					
	-Of other plastics					
	---Of cellulose or its chemical derivatives:					
3916.90.11	----Of vulcanized fibre	9.2%	G/HS/87/2			
3916.90.19	----Other	12.5%	G/HS/87/2			
3916.90.90	---Other	13.5%	G/HS/87/2			
	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.					
	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials					
	---Not tied or otherwise closed at one end:					
3917.10.11	----Of hardened protein	8.5%	G/HS/87/2			
3917.10.12	----Of cellulosic materials	12.5%	G/HS/87/2			
3917.10.90	---Other	13.6%	G/HS/87/2			
	-Tubes, pipes and hoses, rigid:					
3917.21.00	--Of polymers of ethylene	13.6%	G/HS/87/2			
3917.22.00	--Of polymers of propylene	13.6%	G/HS/87/2			
3917.23.00	--Of polymers of vinyl chloride	13.6%	G/HS/87/2			
3917.29.00	--Of other plastics	13.6%	G/HS/87/2			
	-Other tubes, pipes and hoses:					
3917.31.00	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	13.6%	G/HS/87/2			
3917.32.00	--Other, not reinforced or otherwise combined with other materials, without fittings	13.6%	G/HS/87/2			
3917.33.00	--Other, not reinforced or otherwise combined with other materials, with fittings	13.6%	G/HS/87/2			
3917.39.00	--Other	13.6%	G/HS/87/2			
3917.40.00	-Fittings	13.6%	G/HS/87/2			

SCHEDULE V
CANADA

39 6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR's on Earlier Concessions
	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.					
	-Of polymers of vinyl chloride					
	---Combined with knitted or woven fabrics, nonwovens or felts:					
3918.10.11	----Containing man-made or glass fibres	25%	G/HS/R7/2			
3918.10.19	----Containing other textile material	22.5%	G/HS/R7/2			
3918.10.90	---Other	13.5%	G/HS/R7/2			
	-Of other plastics					
	---Combined with knitted or woven fabrics, nonwovens or felts:					
3918.90.11	----Containing man-made or glass fibres	25%	G/HS/R7/2			
3918.90.19	----Containing other textile material	22.5%	G/HS/R7/2			
	---Other:					
3918.90.91	----Of polymers of ethylene	13.9%	G/HS/R7/2			
3918.90.99	----Other	13.5%	G/HS/R7/2			
	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.					
	-In rolls of a width not exceeding 20 cm					
	---Combined with knitted or woven fabrics, nonwovens or felts, such combinations which can, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30° C:					
3919.10.11	----Containing man-made or glass fibres	25%	G/HS/R7/2			
3919.10.19	----Containing other textile material	22.5%	G/HS/R7/2			
3919.10.20	---Of polymers of methyl methacrylate or of chemical derivatives of cellulose	12.5%	G/HS/R7/2			
3919.10.30	---Of regenerated cellulose	12.5%	G/HS/R7/2			
	---Other:					
3919.10.91	----Of polymers of ethylene	13.9%	G/HS/R7/2			
3919.10.99	----Other	13.5%	G/HS/R7/2			
	-Other					
	---Combined with knitted or woven fabrics, nonwovens or felts, such combinations which can, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30° C:					
3919.90.11	----Containing man-made or glass fibres	25%	G/HS/R7/2			

358

SCHEDULE V
CANADA

39-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3919.90.19	----Containing other textile material	22.5%	G/HS/87/2			
	---Other:					
3919.90.91	----Of polymers of ethylene	13.9%	G/HS/87/2			
3919.90.99	----Other	13.5%	G/HS/87/2			
	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.					
3920.10.00	-Of polymers of ethylene	13.6%	G/HS/87/2			
3920.20.00	-Of polymers of propylene	13.5%	G/HS/87/2			
3920.30.00	-Of polymers of styrene	13.5%	G/HS/87/2			
	-Of polymers of vinyl chloride:					
3920.41.00	--Rigid	13.5%	G/HS/87/2			
3920.42.00	--Flexible	13.5%	G/HS/87/2			
	-Of acrylic polymers:					
3920.51.00	--Of polymethyl methacrylate	13.5%	G/HS/87/2			
3920.59.00	--Other	13.5%	G/HS/87/2			
	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:					
3920.61.00	--Of polycarbonates	13.5%	G/HS/87/2			
3920.62.00	--Of polyethylene terephthalate	13.5%	G/HS/87/2			
3920.63.00	--Of unsaturated polyesters	13.5%	G/HS/87/2			
3920.69.00	--Of other polyesters	13.5%	G/HS/87/2			
	-Of cellulose or its chemical derivatives:					
3920.71.00	--Of regenerated cellulose	12.5%	G/HS/87/2			
3920.72.00	--Of vulcanized fibre	9.2%	G/HS/87/2			
3920.73.00	--Of cellulose acetate	12.5%	G/HS/87/2			
3920.79.00	--Of other cellulose derivatives	12.5%	G/HS/87/2			
	-Of other plastics:					
3920.91.00	--Of polyvinyl butyral	13.5%	G/HS/87/2			
3920.92.00	--Of polyamides	13.5%	G/HS/87/2			
3920.93.00	--Of amino-resins	13.5%	G/HS/87/2			
3920.94.00	--Of phenolic resins	13.5%	G/HS/87/2			
3920.99.00	--Of other plastics	13.5%	G/HS/87/2			
	Other plates, sheets, film, foil and strip, of plastics.					
	-Cellular:					
3921.11.00	--Of polymers of styrene	13.5%	G/HS/87/2			
3921.12.00	--Of polymers of vinyl chloride	13.5%	G/HS/87/2			
3921.13.00	--Of polyurethanes	13.5%	G/HS/87/2			
3921.14.00	--Of regenerated cellulose	13.5%	G/HS/87/2			
	-Of other plastics					

359

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
3921.19.10 3921.19.90	---Of polymers of ethylene ---Other -Other ---Combined with knitted or woven fabrics, nonwovens or felts, such combinations which can, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° and 30° C.	13.9% 13.5%	G/HS/R7/2 G/HS/R7/2			
3921.90.11 3921.90.19 3921.90.20 3921.90.90	----Containing man-made or glass fibres ----Containing other textile material ---Of polymers of methyl methacrylate or of chemical derivatives of cellulose ---Other	25% 22.5% 13.5% 13.5%	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.					
3922.10.00 3922.20.00	-Baths, shower-baths and wash-basins -Lavatory seats and covers -Other	11.4% 11.4%	G/HS/R7/2 G/HS/R7/2			
3922.90.10 3922.90.90	---Lavatory pans (toilet bowls), flushing cisterns (toilet tanks) and urinals ---Other	11.4% 13.6%	G/HS/R7/2 G/HS/R7/2			
	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.					
3923.10.00 3923.21.00 3923.29.00	-Boxes, cases, crates and similar articles -Sacks and bags (including cones): --Of polymers of ethylene --Of other plastics	13.6% 13.6% 13.6%	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
3923.30.10 3923.30.90 3923.40.00	-Carboys, bottles, flasks and similar articles ---Bottles, whether or not with caps ---Other -Spools, cops, bobbins and similar supports	13.7% 13.6% 13.6%	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			
3923.50.10 3923.50.90 3923.90.00	-Stoppers, lids, caps and other closures ---Bottle caps ---Other -Other	13.8% 13.6% 13.6%	G/HS/R7/2 G/HS/R7/2 G/HS/R7/2			

500

**SCHEDULE V
CANADA**

39-9

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
3924.10.10	Tableware, kitchenware, other household articles and toilet articles, of plastics. -Tableware and kitchenware ---Tableware not including tumblers or disposable goods	14.2%	G/HS/87/2			
3924.10.90	---Other	13.6%	G/HS/87/2			
3924.90.10	-Other ---Mattresses	15%	G/HS/87/2			
3924.90.90	---Other	13.6%	G/HS/87/2			
3925.10.00	Builders' ware of plastics, not elsewhere specified or included. -Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	13.6%	G/HS/87/2			
3925.20.00	-Doors, windows and their frames and thresholds for doors	13.6%	G/HS/87/2			
3925.30.00	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	11.6%	G/HS/87/2			
3925.90.00	-Other	13.6%	G/HS/87/2			
3926.10.00	Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14. -Office or school supplies -Articles of apparel and clothing accessories (including gloves) ---Mittens and gloves:	13.6%	G/HS/87/2			
3926.20.11	---Disposable gloves	25.5%	G/HS/87/2			
3926.20.19	---Other	25%	G/HS/87/2			
3926.20.20	---Belts	15%	G/HS/87/2			
3926.20.81	---Other articles of apparel and clothing accessories, of plastics combined with knitted or woven fabrics, boleros, nonwovens or felts ----Containing woven fabrics of vegetable fibres and not more than 50% by weight of silk or less than 50% by weight of man-made fibres or glass fibres	22.5%	G/HS/87/2			
3926.20.82	----Containing woven fabrics of more than 50% by weight of silk	20%	G/HS/87/2			
3926.20.89	---Other	25%	G/HS/87/2			

C
C
1

SCHEDULE V
CANADA

39-10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
3926.20.90	---Other	13.6%	G/HS/R7/2			
3926.30.00	-Fittings for furniture, coachwork or the like	13.6%	G/HS/R7/2			
	-Statuettes and other ornamental articles					
3926.40.10	---Statuettes	10.2%	G/HS/R7/2			
3926.40.90	---Other ornamental articles	13.6%	G/HS/R7/2			
	-Other					
3926.90.10	---Door mats	17.5%	G/HS/R7/2			
3926.90.20	---Shapes of plastics for safety goggles or safety spectacles designed for use by workers employed in hazardous work; safety face shields designed for use by workers employed in hazardous work, and parts thereof; shield adaptors for safety helmets	13.6%	G/HS/R7/2			
3926.90.30	---Mattresses, excluding household mattresses of tariff item No. 3924.90.10	15%	G/HS/R7/2			
3926.90.40	---Signs, letters and numerals	11.3%	G/HS/R7/2			
3926.90.90	---Other	13.6%	G/HS/R7/2			

362

**SCHEDULE V
CANADA**

40-1

Chapter 40

RUBBER AND ARTICLES THEREOF

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94, or 96, or
 - (f) Articles of Chapter 95 (other than sports gloves and articles of heading Nos. 40 11 to 40 13).
3. In heading Nos. 40 01 to 40 03 and 40 05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanized, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading No. 40 02, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18° and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purpose of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added, the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticizers and fillers, is not permitted.
 - (b) Thioplasts (TM), and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in (a) above.

3
3
3

**SCHEDULE V
CANADA**

40 - ii

5. (a) Heading Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticizers or extenders (except mineral oil in the case of oil extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
6. For the purpose of heading No. 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.
8. Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In heading Nos. 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

SCHEDULE V
CANADA

40-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4001.10.00	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip. -Natural rubber latex, whether or not pre-vulcanized	Free	G/HS/87/2			
4001.21.00	-Natural rubber in other forms: --Smoked sheets	Free	G/HS/87/2			
4001.22.00	--Technically specified natural rubber (TSNR)	Free	G/HS/87/2			
4001.29.11	--Other ---Sheets and strip: ----Crepe rubber sheets for use in the manufacture of heels and soles for footwear	Free	G/HS/87/2			
4001.29.19	----Other	10.3%	G/HS/87/2			
4001.29.90	----Other	Free	G/HS/87/2			
4001.30.00	-Balata, gutta-percha, guayule, chicle and similar natural gums	Free	G/HS/87/2			
	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip. -Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):					
4002.11.00	--Latex	Free	G/HS/87/2			
4002.19.00	--Other	Free	G/HS/87/2			
4002.20.00	-Butadiene rubber (BR) -Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	Free	G/HS/87/2			
4002.31.00	--Isobutene-isoprene (butyl) rubber (IIR)	Free	G/HS/87/2			
4002.39.00	--Other -Chloroprene (chlorobutadiene) rubber (CR):	Free	G/HS/87/2			
4002.41.00	--Latex	Free	G/HS/87/2			
4002.49.00	--Other	Free	G/HS/87/2			
4002.51.00	-Acrylonitrile-butadiene rubber (NBR): --Latex	Free	G/HS/87/2			
4002.59.00	--Other	Free	G/HS/87/2			
4002.60.00	-Isoprene rubber (IR)	Free	G/HS/87/2			

305

SCHEDULE V
CANADA

40 2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
4002.70.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	G/H/S/R/T/2			
4002.80.00	-Mixtures of any product of heading No. 40.01 with any product of this heading	Free	G/H/S/R/T/2			
	-Other:					
4002.91.00	--Latex	Free	G/H/S/R/T/2			
4002.99.00	--Other	Free	G/H/S/R/T/2			
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	Free	G/H/S/R/T/2			
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	Free	G/H/S/R/T/2			
	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip.					
4005.10.00	-Compounded with carbon black or silica	10.3%	G/H/S/R/T/2			
4005.20.00	-Solutions; dispersions other than those of subheading No. 4005.10	10.3%	G/H/S/R/T/2			
	-Other:					
4005.91.00	--Plates, sheets and strip	10.3%	G/H/S/R/T/2			
4005.99.00	--Other	10.3%	G/H/S/R/T/2			
	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber.					
4006.10.00	-"Camel-back" strips for retreading rubber tires	10.3%	G/H/S/R/T/2			
4006.90.00	-Other	10.3%	G/H/S/R/T/2			
	Vulcanized rubber thread and cord.					
4007.00.10	---Not covered	6.8%	G/H/S/R/T/2			
4007.00.90	---Other	10.3%	G/H/S/R/T/2			

368

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4008.11.00 4008.19.00	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber. -Of cellular rubber: --Plates, sheets and strip --Other	10.3% 10.3%	G/HS/87/2 G/HS/87/2			
4008.21.10	-Of non-cellular rubber: --Plates, sheets and strip ---Sheets of vulcanized natural rubber, containing not less than 90% natural rubber hydrocarbon, with a residual permanent set after 500% elongation of not more than 10%, with an elongation at break of not less than 700%, such properties being attained without the aid of oil extension, whether or not with surface layer or layers of crepe rubber, for use as an abrasion resistant lining in Canadian manufactures	Free	G/HS/87/2			
4008.21.90 4008.29.00	---Other --Other	10.3% 10.8%	G/HS/87/2 G/HS/87/2			
4009.10.00	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). -Not reinforced or otherwise combined with other materials, without fittings	11.3%	G/HS/87/2			
4009.20.00	-Reinforced or otherwise combined only with metal, without fittings	11.3%	G/HS/87/2			
4009.30.00	-Reinforced or otherwise combined only with textile materials, without fittings	11.3%	G/HS/87/2			
4009.40.00	-Reinforced or otherwise combined with other materials, without fittings	11.3%	G/HS/87/2			
4009.50.00	-With fittings	11.3%	G/HS/87/2			
4010.10.00	Conveyor or transmission belts or belting, of vulcanized rubber. -Of trapezoidal cross-section (V-belts and V-belting)	17.5%	G/HS/87/2			
4010.91.00	-Other: --Of a width exceeding 20 cm	17.5%	G/HS/87/2			
4010.99.00	--Other	17.5%	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
4011.10.00	New pneumatic tires, of rubber. -Of a kind used on motor cars (including station wagons and racing cars)	10.7%	G/HS/B7/2			
4011.20.00	-Of a kind used on buses or lorries	10.7%	G/HS/B7/2			
4011.30.00	-Of a kind used on aircraft	Free	G/HS/B7/2			
4011.40.00	-Of a kind used on motorcycles	10.7%	G/HS/B7/2			
4011.50.00	-Of a kind used on bicycles	10.7%	G/HS/B7/2			
	-Other:					
	--Having a "herring-bone" or similar tread					
4011.91.10	---Having a size of 3600 x 51 or 4000 x 57	Free	G/HS/B7/2			
	---Other:					
4011.91.91	----Having a width of 40.64 cm or more and a diameter of 60.96 cm or more	10.2%	G/HS/B7/2			
4011.91.99	----Other	10.7%	G/HS/B7/2			
	--Other					
	---Off-highway tires:					
4011.99.11	----Having a size of 3600 x 51 or 4000 x 57	Free	G/HS/B7/2			
4011.99.18	----Other, having a width of 40.64 cm or more and a diameter of 60.96 cm or more	10.2%	G/HS/B7/2			
4011.99.19	----Other	10.7%	G/HS/B7/2			
4011.99.90	----Other	11.7%	G/HS/B7/2			
	Retreaded or used pneumatic tires of rubber; solid or cushion tires, interchangeable tire treads and tire flaps, of rubber.					
	-Retreaded tires					
4012.10.10	---Of a kind used on aircraft	Free	G/HS/B7/2			
4012.10.90	---Other	10.2%	G/HS/B7/2			
	-Used pneumatic tires					
4012.20.10	---Off-highway tires having a size of 3600 x 51 or 4000 x 57	Free	G/HS/B7/2			
4012.20.90	---Other	10.2%	G/HS/B7/2			
	-Other					
	---Solid press-on industrial tires:					
4012.90.11	----New	11.2%	G/HS/B7/2			
4012.90.19	----Other	10.2%	G/HS/B7/2			
	---Other solid or cushion industrial tires:					
4012.90.81	----New	11.2%	G/HS/B7/2			
4012.90.89	----Other	10.2%	G/HS/B7/2			
4012.90.90	----Other	10.3%	G/HS/B7/2			

SCHEDULE V
CANADA

40-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4013.10.00	Inner tubes, of rubber. -Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10.2%	G/HS/87/2			
4013.20.00	-Of a kind used on bicycles	10.2%	G/HS/87/2			
4013.90.10	-Other	Free	G/HS/87/2			
4013.90.90	---Of a kind used on aircraft ---Other	10.2%	G/HS/87/2			
4014.10.00	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber. -Sheath contraceptives	10.3%	G/HS/87/2			
4014.90.00	-Other	10.3%	G/HS/87/2			
4015.11.00	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanized rubber other than hard rubber. -Gloves: --Surgical	25%	G/HS/87/2			
4015.19.00	--Other	25%	G/HS/87/2			
4015.90.00	-Other	22.5%	G/HS/87/2			
4016.10.00	Other articles of vulcanized rubber other than hard rubber. -Of cellular rubber	10.3%	G/HS/87/2			
4016.91.00	-Other: --Floor coverings and mats	11.3%	G/HS/87/2			
4016.92.00	--Erasers	10.3%	G/HS/87/2			
4016.93.00	--Gaskets, washers and other seals	10.3%	G/HS/87/2			
4016.94.00	--Boat or dock fenders, whether or not inflatable --Other inflatable articles	10.3%	G/HS/87/2			
4016.95.10	---Air mattresses	15%	G/HS/87/2			
4016.95.90	---Other	10.3%	G/HS/87/2			
4016.99.00	--Other	10.3%	G/HS/87/2			

699

SCHEDULE V
CANADA

40 6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
4017.00.10	<p>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</p> <p>---Waste and scrap; rods and tubes; sheets and strip, of a thickness not exceeding 1.6mm</p> <p>---Other</p>	Free	G/HS/87/2			
4017.00.90		10.3%	G/HS/87/2			

**SCHEDULE V
CANADA**

VIII 1

Section VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;
SADDLERY AND HARNESS, TRAVEL GOODS, HANDBAGS
AND SIMILAR CONTAINERS, ARTICLES OF ANIMAL GUT
(OTHER THAN SILK WORM GUT)

**SCHEDULE V
CANADA**

41-1

Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes.

1. This Chapter does not cover:

- (a) Parings or similar waste, of raw hides or skins (heading No. 05 11).
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 05 05 or 67 01, or
- (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43), the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.

SCHEDULE V
CANADA

41-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4101.10.00	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. -Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	Free	G/HS/87/2			
4101.21.00	-Other hides and skins of bovine animals, fresh or wet-salted: --Whole	Free	G/HS/87/2			
4101.22.00	--Butts and bends	Free	G/HS/87/2			
4101.29.00	--Other	Free	G/HS/87/2			
4101.30.00	-Other hides and skins of bovine animals, otherwise preserved	Free	G/HS/87/2			
4101.40.00	-Hides and skins of equine animals	Free	G/HS/87/2			
4102.10.00	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter. -With wool on	Free	G/HS/87/2			
4102.21.00	-Without wool on: --Pickled	Free	G/HS/87/2			
4102.29.00	--Other	Free	G/HS/87/2			
4103.10.00	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter. -Of goats or kids	Free	G/HS/87/2			
4103.20.00	-Of reptiles	Free	G/HS/87/2			
4103.90.00	-Other	Free	G/HS/87/2			

SCHEDULE V
CANADA

41 2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.					
	-Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.8 m ²)					
4104.10.10	---Fast India kip leather, tanned and uncoloured or coloured other than black, for use in lining footwear	6.8%	G/HS/B1/2			
4104.10.90	---Other	10.2%	G/HS/B1/2			
	-Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:					
4104.21.00	--Bovine leather, vegetable pre-tanned	8%	G/HS/B1/2			
4104.22.00	--Bovine leather, otherwise pre-tanned	8%	G/HS/B1/2			
4104.29.00	--Other	10.2%	G/HS/B1/2			
	-Other bovine leather and equine leather, parchment-dressed or prepared after tanning:					
4104.31.00	--Full grains and grain splits	10.2%	G/HS/B1/2			
4104.39.00	--Other	10.2%	G/HS/B1/2			
	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.					
	-Tanned or retanned but not further prepared, whether or not split:					
4105.11.00	--Vegetable pre-tanned	8%	G/HS/B1/2			
4105.12.00	--Otherwise pre-tanned	8%	G/HS/B1/2			
4105.19.00	--Other	10.2%	G/HS/B1/2			
4105.20.00	-Parchment-dressed or prepared after tanning	10.2%	G/HS/B1/2			
	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.					
	-Tanned or retanned but not further prepared, whether or not split:					
4106.11.00	--Vegetable pre-tanned	10.2%	G/HS/B1/2			
4106.12.00	--Otherwise pre-tanned	8%	G/HS/B1/2			
4106.19.00	--Other	10.2%	G/HS/B1/2			
4106.20.00	-Parchment-dressed or prepared after tanning	10.2%	G/HS/B1/2			

**SCHEDULE V
CANADA**

41-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4107.10.00	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09. -Of swine	10.2%	G/HS/87/2			
4107.21.00	-Of reptiles:	Free	G/HS/87/2			
4107.29.00	--Vegetable pre-tanned	Free	G/HS/87/2			
4107.90.10	--Other	UNBOUND				
4107.90.90	-Of other animals	10.2%	G/HS/87/2			
4107.90.90	---Of kangaroo	10.2%	G/HS/87/2			
4107.90.90	---Other	10.2%	G/HS/87/2			
4108.00.00	Chamois (including combination chamois) leather.	10.2%	G/HS/87/2			
4109.00.00	Patent leather and patent laminated leather; metallized leather.	6.8%	G/HS/87/2			
4110.00.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	Free	G/HS/87/2			
4111.00.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	11.3%	G/HS/87/2			

375

**SCHEDULE V
CANADA**

42 i

Chapter 42

**ARTICLES OF LEATHER, SADDLERY AND HARNESS,
TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS,
ARTICLES OF ANIMAL GUT (OTHER THAN SILK WORM GUT)**

Notes.

1. This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30 06);
- (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43 03 or 43 04);
- (c) Made up articles of netting (heading No. 56 08);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66 02;
- (g) Cuff-links, bracelets or other imitation jewellery (heading No. 71 17);
- (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
- (i) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92 09);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96 06.

2. In addition to the provisions of Note 1 above, heading No. 42 02 does not cover:

- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39 23);
- (b) Articles of plaiting materials (heading No. 46 02);
- (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71)

**SCHEDULE V
CANADA**

42 #

-
3. For the purpose of heading No. 42 03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91 13)

SCHEDULE V
CANADA

42-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
4201.00.10 4201.00.90	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. ---English type saddles ---Other	7.5% 11.3%	G/HS/87/2 G/HS/87/2			
4202.11.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials. -Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: --With outer surface of leather, of composition leather or of patent leather	17.2%	G/HS/87/2			
4202.12.00	--With outer surface of plastics or of textile materials	17.2%	G/HS/87/2			
4202.19.00	--Other	17.3%	G/HS/87/2			
4202.21.00	-Handbags, whether or not with shoulder strap, including those without handle: --With outer surface of leather, of composition leather or of patent leather	17.1%	G/HS/87/2			
4202.22.00	--With outer surface of sheeting of plastics or of textile materials	16.8%	G/HS/87/2			
4202.29.00	--Other	16.7%	G/HS/87/2			
4202.31.00	-Articles of a kind normally carried in the pocket or in the handbag: --With outer surface of leather, of composition leather or of patent leather	13.6%	G/HS/87/2			

**SCHEDULE V
CANADA**

42-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4202.32.00	--With outer surface of sheeting of plastics or of textile materials	12.9%	G/HS/87/2			
4202.39.00	--Other	15%	G/HS/87/2			
	-Other:					
	--With outer surface of leather, of composition leather or of patent leather					
4202.91.10	---Tool bags, golf bags, haversacks, knapsacks, packsacks and rucksacks	17.5%	G/HS/87/2			
4202.91.20	---Fitted cases for bells of tariff item No. 8306.10.10	11.3%	G/HS/87/2			
4202.91.90	---Other	11.3%	G/HS/87/2			
	--With outer surface of sheeting of plastics or of textile materials					
4202.92.10	---Tool bags, golf bags, haversacks, knapsacks, packsacks and rucksacks	17.5%	G/HS/87/2			
4202.92.20	---Fitted cases for bells of tariff item No. 8306.10.10	11.3%	G/HS/87/2			
4202.92.90	---Other	11.3%	G/HS/87/2			
	--Other					
4202.99.10	---Fitted cases for bells of tariff item No. 8306.10.10	11.3%	G/HS/87/2			
4202.99.90	---Other	11.3%	G/HS/87/2			
	Articles of apparel and clothing accessories, of leather or of composition leather.					
4203.10.00	-Articles of apparel	22.5%	G/HS/87/2			
	-Gloves, mittens and mitts:					
	--Specially designed for use in sports					
4203.21.10	---Gloves for cricket	11.3%	G/HS/87/2			
4203.21.90	---Other	25%	G/HS/87/2			
	--Other					
4203.29.10	---Gloves, of kid	11.3%	G/HS/87/2			
4203.29.90	---Other	25%	G/HS/87/2			
4203.30.00	-Belts and bandoliers	15%	G/HS/87/2			
4203.40.00	-Other clothing accessories	12.5%	G/HS/87/2			
4204.00.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	12.5%	G/HS/87/2			

SCHEDULE V
CANADA

42-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
4205.00.00	Other articles of leather or of composition leather.	12.5%	G/HS/B1/2			
4206.10.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	Free	G/HS/B1/2			
4206.90.00	-Catgut -Other	10.2%	G/HS/B1/2			

**SCHEDULE V
CANADA**

43-1

Chapter 43

FURSKINS AND ARTIFICIAL FUR, MANUFACTURES THEREOF

Notes.

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading No. 43 01, apply to hides or skins of all animals which have been tanned or dressed with the hair on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their leathers or down (heading No. 05 05 or 67 01);
 - (b) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42 03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites)
3. Heading No. 43 03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as more trimming are to be classified in heading No. 43 03 or 43 04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sown on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58 01 or 60 01)

SCHEDULE V
CANADA

43-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
4301.10.00	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03. -Of mink, whole, with or without head, tail or paws	Free	G/HS/R7/2			
4301.20.00	-Of rabbit or hare, whole, with or without head, tail or paws	Free	G/HS/R7/2			
4301.30.00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free	G/HS/R7/2			
4301.40.00	-Of beaver, whole, with or without head, tail or paws	Free	G/HS/R7/2			
4301.50.00	-Of musk-rat, whole, with or without head, tail or paws	Free	G/HS/R7/2			
4301.60.00	-Of fox, whole, with or without head, tail or paws	Free	G/HS/R7/2			
4301.70.00	-Of seal, whole, with or without head, tail or paws	Free	G/HS/R7/2			
4301.80.00	-Other furskins, whole, with or without head, tail or paws	Free	G/HS/R7/2			
4301.90.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	G/HS/R7/2			
	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03. -Whole skins, with or without head, tail or paws, not assembled:					
4302.11.00	--Of mink	5%	G/HS/R7/2			
4302.12.00	--Of rabbit or hare	10%	G/HS/R7/2			
4302.13.00	--Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5%	G/HS/R7/2			
	--Other					
4302.19.10	---Of China goat	Free	G/HS/R7/2			
4302.19.20	---Shearlings	10.2%	G/HS/R7/2			
4302.19.90	--Other	5%	G/HS/R7/2			

382

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4302.20.00	-Heads, tails, paws and other pieces or cuttings, not assembled	5%	G/HS/87/2			
4302.30.10	-Whole skins and pieces or cuttings thereof, assembled	Free	G/HS/87/2			
4302.30.90	---China goat mats or plates	12.3%	G/HS/87/2			
	---Other					
	Articles of apparel, clothing accessories and other articles of furskin.					
	-Articles of apparel and clothing accessories					
4303.10.10	---Gloves, mittens and mitts	25%	G/HS/87/2			
4303.10.20	---Leather garments lined with furskin	22.5%	G/HS/87/2			
4303.10.90	---Other	12.3%	G/HS/87/2			
4303.90.00	-Other	15.8%	G/HS/87/2			
4304.00.00	Artificial fur and articles thereof.	25%	G/HS/87/2			

**SCHEDULE V
CANADA**

ix 1

Section IX

WOOD AND ARTICLES OF WOOD, WOOD CHARCOAL, CORK AND ARTICLES
OF CORK; MANUFACTURES OF STRAW, OF ESPARTO
OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Chapter 44

WOOD AND ARTICLES OF WOOD, WOOD CHARCOAL

Notes.

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);
 - (b) Bamboos or other plating materials of heading No. 14.01;
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
 - (d) Activated charcoal (heading No. 38.02);
 - (e) Articles of heading No. 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking sticks and parts thereof);
 - (ij) Goods of heading No. 68.08;
 - (k) Imitation jewellery of heading No. 71.17;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading No. 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03, or
 - (r) Articles of Chapter 97 (for example, works of art)

3
0
5

**SCHEDULE V
CANADA**

44 - II

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Heading Nos 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. For the purpose of this Chapter and subject to Notes 1 (b) and 1 (l) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

Supplementary Note.

1. For the purpose of the tariff items of subheading Nos 4407.10, 4407.91, 4407.99 and 4409.10, the following terms have the meanings hereby assigned to them:
 - (a) "Rough"
Not further worked than sawn, chipped lengthwise, sliced or peeled (whether or not finger-jointed).
 - (b) "Dressed"
Further worked than sawn by planing or sanding (whether or not finger-jointed).
 - (c) "Untreated"
Not otherwise processed than with creosote or other wood preservatives.
 - (d) "Treated"
Otherwise processed, including dimensionally stabilized or processed with fire retardants, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels.

CJ
CO
CJ

SCHEDULE V
CANADA

44-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	Free	G/HS/87/2			
4401.21.00	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	G/HS/87/2			
4401.22.00	--Wood in chips or particles:	Free	G/HS/87/2			
4401.30.00	--Coniferous	Free	G/HS/87/2			
	--Non-coniferous	Free	G/HS/87/2			
	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Free	G/HS/87/2			
4402.00.10	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	Free	G/HS/87/2			
	---Wood charcoal (not including shell or nut charcoal), containing 10% or less by weight of binder					
4402.00.90	---Other	10.2%	G/HS/87/2			
4403.10.00	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	Free	G/HS/87/2			
4403.20.00	-Treated with paint, stains, creosote or other preservatives	Free	G/HS/87/2			
4403.31.00	-Other, coniferous	Free	G/HS/87/2			
4403.32.00	-Other, of the following tropical woods:	Free	G/HS/87/2			
4403.33.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	G/HS/87/2			
4403.34.00	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	Free	G/HS/87/2			
4403.35.00	--Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	Free	G/HS/87/2			
4403.91.00	--Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré and Iroko	Free	G/HS/87/2			
4403.92.00	--Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé	Free	G/HS/87/2			
4403.99.00	-Other:	Free	G/HS/87/2			
	--Of oak	Free	G/HS/87/2			
	--Of beech	Free	G/HS/87/2			
	--Other	Free	G/HS/87/2			

387

SCHEDULE V
CANADA

44 2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
4404.10.00 4404.20.00	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like. -Coniferous -Non-coniferous	Free Free	G/HS/87/2 G/HS/87/2			
4405.00.00	Wood wool; wood flour	9.2%	G/HS/87/2			
4406.10.00 4406.90.00	Railway or tramway sleepers (cross-ties) of wood. -Not impregnated -Other	Free Free	G/HS/87/2 G/HS/87/2			
4407.10.10 4407.10.20 4407.10.30	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm. -Coniferous ---Rough, untreated ---Dressed, untreated ---Rough or dressed, treated	Free Free 6.8%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
4407.21.00	-Of the following tropical woods: --Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	Free	G/HS/87/2			
4407.22.00	--Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Mansonia, Ilomba, Dibétou, Limba and Azobé	Free	G/HS/87/2			
4407.23.00	--Baboén, Mahogany (<i>Swietenia spp.</i>), Imbulá and Balsa -Other:	Free	G/HS/87/2			
4407.91.10 4407.91.20 4407.92.00	--Of oak ---Untreated ---Treated --Of beech --Other	Free 6.8% Free	G/HS/87/2 G/HS/87/2 G/HS/87/2			

368

SCHEDULE V
CANADA

44-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4407.99.10 4407.99.20	---Untreated ---Treated	Free 6.8%	G/HS/87/2 G/HS/87/2			
	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.					
4408.10.00 4408.20.00	-Coniferous -Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia spp.</i>), Palissandre du Brésil and Bois de Rose femelle	Free Free	G/HS/87/2 G/HS/87/2			
4408.90.00	-Other	Free	G/HS/87/2			
	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.					
4409.10.10 4409.10.20	-Coniferous ---Untreated ---Treated	Free 6.8%	G/HS/87/2 G/HS/87/2			
	-Non-coniferous					
4409.20.11 4409.20.19 4409.20.90	---Flooring: ----Of oak ----Other ---Other	5.5% Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2			
	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.					
4410.10.10 4410.10.91	-Of wood ---Waferboard ---Other: --- Whether or not painted, edge or face worked, but not otherwise worked or surface covered	4% 4%	G/HS/87/2 G/HS/87/2			

300

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4410.10.99	---Other, including surface covered with plastics, metal or other materials	9.2%	G/HS/R7/2			
4410.90.10	-Of other ligneous materials ---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	4%	G/HS/R7/2			
4410.90.90	---Other	8%	G/HS/R7/2			
	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.					
	-Fibreboard of a density exceeding 0.8 g/cm³:					
4411.11.00	--Not mechanically worked or surface covered	6.5%	G/HS/R7/2			
4411.19.00	--Other	9.2%	G/HS/R7/2			
	-Fibreboard of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³:					
4411.21.00	--Not mechanically worked or surface covered	6.5%	G/HS/R7/2			
4411.29.00	--Other	6.5%	G/HS/R7/2			
	-Fibreboard of a density exceeding 0.35 g/cm³ but not exceeding 0.5 g/cm³:					
4411.31.00	--Not mechanically worked or surface covered	6.5%	G/HS/R7/2			
4411.39.00	--Other	6.5%	G/HS/R7/2			
	-Other:					
4411.91.00	--Not mechanically worked or surface covered	6.5%	G/HS/R7/2			
4411.99.00	--Other	6.5%	G/HS/R7/2			
	Plywood, veneered panels and similar laminated wood.					
	-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:					
	--With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboon, Mahogany (<i>Swietenia</i> spp.), Palissandre du Brésil or Bois de Rose femelle					

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4412.11.10	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	8%	G/HIS/87/2			
4412.11.90	---Other	9.2%	G/HIS/87/2			
	--Other, with at least one outer ply of non-coniferous wood					
4412.12.10	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	8%	G/HIS/87/2			
4412.12.90	---Other	9.2%	G/HIS/87/2			
	--Other					
4412.19.10	---With metal on one or both faces	9.2%	G/HIS/87/2			
4412.19.90	---Other	15%	G/HIS/87/2			
	-Other, with at least one outer ply of non-coniferous wood:					
	--Containing at least one layer of particle board					
4412.21.10	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	8%	G/HIS/87/2			
4412.21.90	---Other	9.2%	G/HIS/87/2			
	--Other					
4412.29.10	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	8%	G/HIS/87/2			
4412.29.90	---Other	9.2%	G/HIS/87/2			
	-Other:					
	--Containing at least one layer of particle board					
4412.91.10	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	8%	G/HIS/87/2			
4412.91.90	---Other	9.2%	G/HIS/87/2			
	--Other					
4412.99.10	---Whether or not painted, edge or face-worked, but not otherwise worked or surface covered	8%	G/HIS/87/2			
4412.99.90	---Other	9.2%	G/HIS/87/2			
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	9.2%	G/HIS/87/2			

**SCHEDULE V
CANADA**

44-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects. Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood. -Cases, boxes, crates, drums and similar packings; cable-drums	9.2%	G/HS/R1/2			
4415.10.10	---Cases, boxes and crates	15%	G/HS/R1/2			
4415.10.90	---Other	9.2%	G/HS/R1/2			
4415.20.00	-Pallets, box pallets and other load boards	9.2%	G/HS/R1/2			
4416.00.10	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. ---Staves, hoops and heads, for barrels or kegs	Free	G/HS/R1/2			
4416.00.90	---Other	9.2%	G/HS/R1/2			
4417.00.11	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. ---tool handles: ----Handles for axes, spades, hand shovels, hand hoes, hand rakes and hand forks, not further manufactured than turned; handles for scythes (snaths)	Free	G/HS/R1/2			
4417.00.19	----Other	15%	G/HS/R1/2			
4417.00.20	---Mallets and mauls	11.3%	G/HS/R1/2			
4417.00.90	---Other	9.2%	G/HS/R1/2			
4418.10.10	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes. -Windows, French-windows and their frames ---Window frames	9.2%	G/HS/R1/2			
4418.10.90	---Other	12.5%	G/HS/R1/2			
4418.20.00	-Doors and their frames and thresholds	11.3%	G/HS/R1/2			

352

SCHEDULE V
CANADA

44-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule In	INR'S on Earlier Concessions
4418.30.00	-Parquet panels	5 5%	G/HS/87/2			
4418.40.00	-Shuttering for concrete constructional work	9 2%	G/HS/87/2			
4418.50.00	-Shingles and shakes	Free	G/HS/87/2			
4418.90.10	-Other	4%	G/HS/87/2			
4418.90.90	---Cellular wood panels	9 2%	G/HS/87/2			
	---Other					
4419.00.00	Tableware and kitchenware, of wood.	9 2%	G/HS/87/2			
	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.					
4420.10.00	-Statuettes and other ornaments, of wood	9 2%	G/HS/87/2			
4420.90.00	-Other	11 2%	G/HS/87/2			
	Other articles of wood.					
4421.10.00	-Clothes hangers	9 2%	G/HS/87/2			
4421.90.10	-Other	Free	G/HS/87/2			
	---Trellises and fencing panels; saddle trees and stirrups; felloes of hickory or oak; spokes and last blocks not further manufactured than turned; hay stack forms					
4421.90.20	---Cross arms, drilled	6%	G/HS/87/2			
4421.90.30	---Clothes pegs	12%	G/HS/87/2			
4421.90.40	---Signs, letters and numerals; window shade or blind rollers; blinds; labels	/gross 11 3%	G/HS/87/2			
4421.90.50	---Coffins and caskets; joiners' benches and trestles	15%	G/HS/87/2			
4421.90.60	---Lavatory (toilet) seats and covers	11 4%	G/HS/87/2			
4421.90.90	---Other	9 2%	G/HS/87/2			

656

**SCHEDULE V
CANADA**

45 I

Chapter 45

CORK AND ARTICLES OF CORK

Note.

1. This Chapter does not cover:

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65, or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites)

394

SCHEDULE V
CANADA

45-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4501.10.00 4501.90.00	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. -Natural cork, raw or simply prepared -Other	Free Free	G/HS/87/2 G/HS/87/2			
4502.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	Free	G/HS/87/2			
4503.10.00 4503.90.00	Articles of natural cork. -Corks and stoppers -Other	Free Free	G/HS/87/2 G/HS/87/2			
4504.10.00	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork. -Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Free	G/HS/87/2			
4504.90.00	-Other	Free	G/HS/87/2			

505

Chapter 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING
MATERIALS; BASKETWARE AND WICKERWORK

Notes.

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading No. 48 14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading No. 56 07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purpose of heading No. 46 01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

**SCHEDULE V
CANADA**

46-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4601.10.00	<p>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</p> <p>-Plaits and similar products of plaiting materials, whether or not assembled into strips</p>	13.6%	G/HS/87/2			
4601.20.10	<p>-Mats, matting and screens of vegetable materials</p> <p>---Mats and matting of sisal, palm or cane straw</p>	Free	G/HS/87/2			
4601.20.90	<p>---Other</p>	11%	G/HS/87/2			
4601.91.00	<p>-Other:</p> <p>--Of vegetable materials</p>	10.2%	G/HS/87/2			
4601.99.00	<p>--Other</p>	13.6%	G/HS/87/2			
4602.10.10	<p>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.</p> <p>-Of vegetable materials</p> <p>---Trunks, travelling-bags and cases, shopping-bags and hatboxes; handbags other than of sisal, palm straw or cane straw</p>	17.5%	G/HS/87/2			
4602.10.91	<p>---Other:</p> <p>----Handbags of sisal, palm straw or cane straw</p>	8%	G/HS/87/2			
4602.10.92	<p>----Baskets of bamboo or of interwoven vegetable fibres</p>	10.2%	G/HS/87/2			
4602.10.99	<p>----Other</p>	11.3%	G/HS/87/2			
4602.90.10	<p>-Other</p> <p>---Baskets, trunks, travelling-bags and cases, shopping-bags, handbags and hatboxes</p>	17.5%	G/HS/87/2			
4602.90.90	<p>---Other</p>	12.5%	G/HS/87/2			

597

**SCHEDULE V
CANADA**

X-1

Section X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
WASTE AND SCRAP OF PAPER OR PAPERBOARD,
PAPER AND PAPERBOARD AND ARTICLES THEREOF

398

**SCHEDULE V
CANADA**

47-i

Chapter 47

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL,
WASTE AND SCRAP OF PAPER OR PAPERBOARD**

Note.

1. For the purpose of heading No. 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

**SCHEDULE V
CANADA**

47-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4701.00.00	Mechanical wood pulp.	Free	G/HS/87/2			
4702.00.00	Chemical wood pulp, dissolving grades.	Free	G/HS/87/2			
	Chemical wood pulp, soda or sulphate, other than dissolving grades.					
	-Unbleached:					
4703.11.00	--Coniferous	Free	G/HS/87/2			
4703.19.00	--Non-coniferous	Free	G/HS/87/2			
	-Semi-bleached or bleached:					
4703.21.00	--Coniferous	Free	G/HS/87/2			
4703.29.00	--Non-coniferous	Free	G/HS/87/2			
	Chemical wood pulp, sulphite, other than dissolving grades.					
	-Unbleached:					
4704.11.00	--Coniferous	Free	G/HS/87/2			
4704.19.00	--Non-coniferous	Free	G/HS/87/2			
	-Semi-bleached or bleached:					
4704.21.00	--Coniferous	Free	G/HS/87/2			
4704.29.00	--Non-coniferous	Free	G/HS/87/2			
4705.00.00	Semi-chemical wood pulp.	Free	G/HS/87/2			
4706.10.00	Pulps of other fibrous cellulosic material.					
	-Cotton linters pulp	Free	G/HS/87/2			
	-Other:					
4706.91.00	--Mechanical	Free	G/HS/87/2			
4706.92.00	--Chemical	Free	G/HS/87/2			
4706.93.00	--Semi-chemical	Free	G/HS/87/2			
4707.10.00	Waste and scrap of paper or paperboard.					
	-Of unbleached kraft paper or paperboard	Free	G/HS/87/2			
	or of corrugated paper or paperboard					
4707.20.00	-Of other paper or paperboard made	Free	G/HS/87/2			
	mainly of bleached chemical pulp, not					
	coloured in the mass					

004

**SCHEDULE V
CANADA**

47-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on earlier Concessions
4707.30.00	-Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free	G/HS/87/2			
4707.90.00	-Other, including unsorted waste and scrap	Free	G/HS/87/2			

**SCHEDULE V
CANADA**

48 i

Chapter 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD

Notes.

1. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading No. 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
 - (e) Sensitized paper or paperboard of heading Nos. 37.01 to 37.04;
 - (f) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);
 - (g) Articles of heading No. 42.02 (for example, travel goods);
 - (h) Articles of Chapter 46 (manufactures of plating material);
 - (i) Paper yarn or textile articles of paper yarn (Section XI);
 - (k) Articles of Chapter 64 or Chapter 65;
 - (l) Abrasive paper or paperboard (heading No. 68.05) or paper- or paperboard backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (m) Metal foil backed with paper or paperboard (Section XV);
 - (n) Articles of heading No. 92.09; or
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons)
2. Subject to the provisions of Note 6, heading Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.

4
0
2

**SCHEDULE V
CANADA**

48 - ii

3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g per square metre and not more than 57 g per square metre and having an ash content by weight not exceeding 8%.
4. In addition to hand made paper and paperboard, heading No. 48 02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

- (a) containing 10% or more of fibres obtained by a mechanical process, and
 - (1) weighing not more than 80 g/m², or
 - (2) coloured throughout the mass, or
- (b) containing more than 8% ash, and
 - (1) weighing not more than 80 g/m², or
 - (2) coloured throughout the mass, or
- (c) containing more than 3% ash and having a brightness of 60% or more (*), or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60% (*), and a burst index equal to or less than 2.5 kPa/g/m², or
- (e) containing 3% ash or less, having a brightness of 60% or more (*) and a burst index equal to or less than 2.5 kPa/g/m².

For paper or paperboard weighing more than 150 g/m²:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more (*), and
 - (1) a caliper of 225 micrometres (microns) or less, or
 - (2) a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%, or
- (c) having a brightness of less than 60% (*), a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading No. 48 02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- (*) Brightness is to be measured by the Elektro, GE or any equivalent internationally recognized brightness testing method.

**SCHEDULE V
CANADA**

48 iii

5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the heading Nos. 48 01 to 48 11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. Heading Nos. 48 01, 48 02, 48 04 to 48 08, 48 10 and 48 11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 15 cm, or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48 02

8. For the purpose of heading No. 48 14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface coloured, design printed or otherwise surface decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the plastics layer being grained, embossed, coloured, design printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 48 15

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

4 C 4

**SCHEDULE V
CANADA**

10. Heading No. 48 23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
11. Except for the goods of heading No. 48 14 or 48 21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes

1. For the purpose of subheading Nos. 4804 11 and 4804 19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purpose of subheading Nos. 4804 21 and 4804 29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
 - (a) Having a Mullen burst index of not less than 38 and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
 - (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight.

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

**SCHEDULE V
CANADA**

4B - v

3. For the purpose of subheading No. 4805 10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Merium Test with 60 minutes of conditioning) crush resistance exceeding 20 kgl at 50% relative humidity, at 23°.
4. For the purpose of subheading No. 4805 30 "sulphite wrapping paper" means machine glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 15.
5. For the purpose of subheading No. 4810 21, "light weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Supplementary Note.

1. For the purpose of this Chapter the expression "not converted" means:
 - (a) in the case of rolls of paper or paperboard, rolls which are the direct output of a paper-making machine and which have not been punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed (excluding creped or crinkled).
 - (b) in the case of sheets of paper or paperboard, rectangular (including square) sheets with one side exceeding 43 cm and the other side exceeding 56 cm in the unfolded state and which have not been slit, punched, perforated, scored, ruled, printed, folded, embossed, decorated or otherwise processed.

**SCHEDULE V
CANADA**

48-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4801.00.00	<p>Newsprint, in rolls or sheets.</p> <p>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.</p>	Free	G/HS/87/2			
4802.10.00	-Hand-made paper and paperboard	5.7%	G/HS/87/2			
4802.20.00	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	6.5%	G/HS/87/2			
4802.30.00	-Carbonizing base paper	6.5%	G/HS/87/2			
4802.40.00	<p>-Wallpaper base</p> <p>-Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:</p> <p>--Weighing less than 40 g/m²</p> <p>---Not converted:</p>	Free	G/HS/87/2			
4802.51.11	----Tissue paper, for use in the manufacture of duplicating machine stencils	1%	G/HS/87/2			
4802.51.19	----Other	6.5%	G/HS/87/2			
4802.51.90	<p>---Other</p> <p>--Weighing 40 g/m² or more but not more than 150 g/m²</p>	8%	G/HS/87/2			
4802.52.10	---Not converted	6.5%	G/HS/87/2			
4802.52.90	---Other	8%	G/HS/87/2			
4802.53.10	--Weighing more than 150 g/m ²	6.5%	G/HS/87/2			
4802.53.90	<p>-- Not converted</p> <p>---Other</p> <p>-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process</p>	8%	G/HS/87/2			
4802.60.11	<p>---Not converted:</p> <p>---Printing paper, of which 50% or more by weight of the total fibre content consists of fibres obtained by a mechanical process</p>	Free	G/HS/87/2			
4802.60.19	----Other	6.5%	G/HS/87/2			
4802.60.90	---Other	8%	G/HS/87/2			

407

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4803.00.10	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	Free	G/HS/87/2			
4803.00.20	---Homogeneous felt-like material, predominantly composed, by weight, of wood pulp, in sheets or rolls, whether or not with a net backing of plastics, for use as spring padding or insulating material in the manufacture of upholstered furniture, mattresses or box-springs	Free	G/HS/87/2			
4803.00.90	---Rolls, not embossed, perforated, surface-decorated or printed	6.5%	G/HS/87/2			
4803.00.90	---Other	9.2%	G/HS/87/2			
4804.11.00	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.					
4804.19.00	-Kraftliner:					
4804.19.00	--Unbleached	6.5%	G/HS/87/2			
4804.21.10	--Other	6.5%	G/HS/87/2			
4804.21.10	-Sack kraft paper:					
4804.21.90	--Unbleached	Free	G/HS/87/2			
4804.21.90	---Rolls, not converted	Free	G/HS/87/2			
4804.29.00	---Other	9.2%	G/HS/87/2			
4804.31.10	--Other	9.2%	G/HS/87/2			
4804.31.10	-Other kraft paper and paperboard weighing 150 g/m ² or less:					
4804.31.10	--Unbleached	2.5%	G/HS/87/2			
4804.31.21	---Electric cable insulating paper: capacitor or condenser tissue paper					
4804.31.21	---Wrapping paper:					
4804.31.29	----In rolls, not converted	Free	G/HS/87/2			
4804.31.91	----Other	9.2%	G/HS/87/2			
4804.31.91	---Other:					
4804.31.99	----Not converted	4%	G/HS/87/2			
4804.31.99	----Other	9.2%	G/HS/87/2			
4804.31.99	--Other					

SCHEDULE V
CANADA

48-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4804.39.10	---Paper, other than wrapping, not converted	6.5%	G/HS/87/2			
4804.39.90	---Other	9.2%	G/HS/87/2			
	-Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:					
	--Unbleached					
	---Wrapping paper:					
4804.41.11	----In rolls, not converted	Free	G/HS/87/2			
4804.41.19	----Other	9.2%	G/HS/87/2			
	---Other paper:					
4804.41.21	----Not converted	4%	G/HS/87/2			
4804.41.29	----Other	9.2%	G/HS/87/2			
4804.41.30	---Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper	Free	G/HS/87/2			
4804.41.90	---Other	9.2%	G/HS/87/2			
	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process					
	---Not converted:					
4804.42.11	----Solid bleached boxboard	6.5%	G/HS/87/2			
4804.42.19	----Other, not including wrapping paper or other paperboard	6.5%	G/HS/87/2			
4804.42.90	---Other	9.2%	G/HS/87/2			
	--Other					
4804.49.10	---Not converted and not including wrapping paper or paperboard	6.5%	G/HS/87/2			
4804.49.90	---Other	9.2%	G/HS/87/2			
	-Other kraft paper and paperboard weighing 225 g/m² or more:					
	--Unbleached					
4804.51.10	---Electrical insulating pressboard, of a thickness of 1mm or more	3%	G/HS/87/2			
4804.51.90	---Other	9.2%	G/HS/87/2			
	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process					
4804.52.10	---Beer mat or coaster board	Free	G/HS/87/2			
4804.52.90	---Other	9.2%	G/HS/87/2			
4804.59.00	--Other	9.2%	G/HS/87/2			

604

SCHEDULE V
CANADA

4B-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4805.10.00	Other uncoated paper and paperboard, in rolls or sheets.	4%	G/HS/87/2			
	-Semi-chemical fluting paper (corrugating medium)					
	-Multi-ply paper and paperboard:					
4805.21.00	--Each layer bleached	9.2%	G/HS/87/2			
4805.22.00	--With only one outer layer bleached	9.2%	G/HS/87/2			
4805.23.00	--Having three or more layers, of which only the two outer layers are bleached	9.2%	G/HS/87/2			
	--Other					
4805.29.10	---Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper	Free	G/HS/87/2			
4805.29.20	---Linerboard	6.5%	G/HS/87/2			
4805.29.90	---Other	9.2%	G/HS/87/2			
	-Sulphite wrapping paper					
4805.30.10	---Unbleached, in rolls, not converted	Free	G/HS/87/2			
4805.30.90	---Other	9.2%	G/HS/87/2			
	-Filter paper and paperboard					
4805.40.10	---Heat sealable paper for use in the manufacture of tea bags	2%	G/HS/87/2			
4805.40.20	---Other paper, not converted	6.5%	G/HS/87/2			
4805.40.90	---Other	9.2%	G/HS/87/2			
	-Felt paper and paperboard					
4805.50.10	---Roofing felt, single ply, in rolls containing 46.5 m ² or more, for use in the manufacture of asphalt roofing, shingles or siding	Free	G/HS/87/2			
4805.50.90	---Other	9.2%	G/HS/87/2			
	-Other paper and paperboard, weighing 150 g/m ² or less					
4805.60.10	---Electric cable insulating paper; capacitor or condenser tissue paper	2.5%	G/HS/87/2			
	---Wrapping paper:					
4805.60.21	----Unbleached, in rolls, not converted	Free	G/HS/87/2			
4805.60.29	----Other	9.2%	G/HS/87/2			
4805.60.30	---Fluting paper (corrugating medium)	4%	G/HS/87/2			
	---Other:					
4805.60.91	----Not converted	6.5%	G/HS/87/2			
4805.60.99	----Other	9.2%	G/HS/87/2			
	-Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ²					
4805.70.10	---Sheeboard	Free	G/HS/87/2			
4805.70.20	---Electrical insulating pressboard, of a thickness of 1 mm or more	3%	G/HS/87/2			

410

**SCHEDULE V
CANADA**

48-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4805.70.30	---Paperboard, in rolls, of a thickness of 0.2 mm or more, for use in wrapping rolls of paper	Free	G/HS/87/2			
	---Wrapping paper:					
4805.70.41	----Unbleached, in rolls, not converted	Free	G/HS/87/2			
4805.70.49	----Other	9.2%	G/HS/87/2			
4805.70.50	---Other paper, not converted	6.5%	G/HS/87/2			
4805.70.90	---Other	9.2%	G/HS/87/2			
	-Other paper and paperboard, weighing 225 g/m ² or more					
4805.80.10	---Shoeboard	Free	G/HS/87/2			
4805.80.20	---Electric insulating pressboard of a thickness of 1 mm or more	3%	G/HS/87/2			
	---Wrapping paper:					
4805.80.31	----Unbleached, in rolls, not converted	Free	G/HS/87/2			
4805.80.39	----Other	9.2%	G/HS/87/2			
	---Other:					
4805.80.91	----Paper, not converted	6.5%	G/HS/87/2			
4805.80.99	----Other	9.2%	G/HS/87/2			
	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.					
4806.10.00	-Vegetable parchment	9.2%	G/HS/87/2			
4806.20.00	-Greaseproof papers	9.2%	G/HS/87/2			
	-Tracing papers					
4806.30.10	---Not converted	6.5%	G/HS/87/2			
4806.30.90	---Other	9.2%	G/HS/87/2			
4806.40.00	-Glassine and other glazed transparent or translucent papers	9.2%	G/HS/87/2			
	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.					
4807.10.00	-Paper and paperboard, laminated internally with bitumen, tar or asphalt	9.2%	G/HS/87/2			
	-Other:					
4807.91.00	--Straw paper and paperboard, whether or not covered with paper other than straw paper	9.2%	G/HS/87/2			
4807.99.00	--Other	9.2%	G/HS/87/2			

SCHEDULE V
CANADA

48-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4808.10.00	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18. -Corrugated paper and paperboard, whether or not perforated	10.2%	G/HS/87/2			
4808.20.10	-Sack kraft paper, creped or crinkled, whether or not embossed or perforated	Free	G/HS/87/2			
4808.20.90	---Unbleached, in rolls, not converted ---Other	10.2%	G/HS/87/2			
4808.30.10	-Other kraft paper, creped or crinkled, whether or not embossed or perforated	Free	G/HS/87/2			
4808.30.90	---Wrapping, unbleached, in rolls, not converted ---Other	10.2%	G/HS/87/2			
4808.90.10	-Other ---Wrapping, unbleached, in rolls, not converted	Free	G/HS/87/2			
4808.90.90	---Other	10.2%	G/HS/87/2			
	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 38 cm or in rectangular (including square) sheets with at least one side exceeding 38 cm in the unfolded state.					
4809.10.00	-Carbon or similar copying papers	9.2%	G/HS/87/2			
4809.20.10	-Self-copy paper	6.5%	G/HS/87/2			
4809.20.90	---Not converted ---Other	8%	G/HS/87/2			
4809.90.10	-Other ---Stereotype dry mat paper (matrix paper); decalcomania paper, not printed	Free	G/HS/87/2			
4809.90.90	---Other	8%	G/HS/87/2			

412

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	<p>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.</p> <p>-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:</p> <p>--Weighing not more than 150 g/m² ---Weighing more than 29 g/m²:</p>					
4810.11.11	----Photographic base paper, prepared for and to be coated with a silver haloid emulsion	Free	G/HS/87/2			
4810.11.12	----Other, not converted	6.5%	G/HS/87/2			
4810.11.19	----Other	8%	G/HS/87/2			
4810.11.20	---Weighing 29 g/m ² or less --Weighing more than 150 g/m ² ---Paper:	9.2%	G/HS/87/2			
4810.12.11	----Not converted	6.5%	G/HS/87/2			
4810.12.19	----Other	8%	G/HS/87/2			
4810.12.20	---Paperboard	9.2%	G/HS/87/2			
	<p>-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:</p> <p>--Light-weight coated paper</p>					
4810.21.10	---Not converted	2.5%	G/HS/87/2			
4810.21.90	---Other	8%	G/HS/87/2			
	---Other					
4810.29.10	---Printing paper, of which 50% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, not converted	2.5%	G/HS/87/2			
	---Other paper:					
4810.29.21	----Not converted	6.5%	G/HS/87/2			
4810.29.29	----Other	8%	G/HS/87/2			
4810.29.30	---Paperboard	9.2%	G/HS/87/2			

5-1-0

SCHEDULE V
CANADA

48 B

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
4810.31.10	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: --Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	6.5%	G/HS/87/2			
4810.31.90	---Solid bleached boxboard, not converted ---Other	9.2%	G/HS/87/2			
4810.32.10	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² ---Solid bleached boxboard, not converted	6.5%	G/HS/87/2			
4810.32.90	---Other	9.2%	G/HS/87/2			
4810.39.00	--Other	9.2%	G/HS/87/2			
4810.91.00	-Other paper and paperboard: --Multi-ply	9.2%	G/HS/87/2			
4810.99.00	--Other	9.2%	G/HS/87/2			
4811.10.00	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18. -Tarred, bituminized or asphalted paper and paperboard -Gummed or adhesive paper and paperboard:	9.2%	G/HS/87/2			
4811.21.00	--Self-adhesive	10.2%	G/HS/87/2			
4811.29.00	--Other	10.2%	G/HS/87/2			
4811.31.10	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): --Bleached, weighing more than 150 g/m ² ---Solid bleached boxboard, not converted	6.5%	G/HS/87/2			
4811.31.90	---Other	9.2%	G/HS/87/2			
4811.39.00	--Other	9.2%	G/HS/87/2			

414

**SCHEDULE V
CANADA**

48-9

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4811.40.00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	9.2%	G/HS/87/2			
4811.90.00	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	9.2%	G/HS/87/2			
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	10.2%	G/HS/87/2			
	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.					
4813.10.00	-In the form of booklets or tubes	9.2%	G/HS/87/2			
4813.20.00	-In rolls of a width not exceeding 5 cm	6.5%	G/HS/87/2			
4813.90.00	-Other	6.5%	G/HS/87/2			
	Wallpaper and similar wall coverings; window transparencies of paper.					
4814.10.00	-"Ingrain" paper	7.5%	G/HS/87/2			
4814.20.00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	7.5%	G/HS/87/2			
4814.30.00	-Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	7.5%	G/HS/87/2			
	-Other					
4814.90.10	-- Window transparencies	10.2%	G/HS/87/2			
4814.90.90	---Other	7.5%	G/HS/87/2			
4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10.2%	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4816.10.00	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes. -Carbon or similar copying papers	9.2%	G/HS/R7/2			
4816.20.00		-Self-copy paper	8%	G/HS/R7/2		
4816.30.00		-Duplicator stencils	7.5%	G/HS/R7/2		
4816.90.00		-Other	9.2%	G/HS/R7/2		
4817.10.00	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. -Envelopes	10.2%	G/HS/R7/2			
4817.20.00		-Letter cards, plain postcards and correspondence cards	10.2%	G/HS/R7/2		
4817.30.00		-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	10.2%	G/HS/R7/2		
4818.10.00	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. -Toilet paper	10.2%	G/HS/R7/2			
4818.20.00		-Handkerchiefs, cleansing or facial tissues and towels	10.2%	G/HS/R7/2		
4818.30.00		-Tablecloths and serviettes	10.2%	G/HS/R7/2		
4818.40.10		-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	17.5%	G/HS/R7/2		
4818.40.20		---Napkins (diapers), excluding those of a kind for babies	9.2%	G/HS/R7/2		
4818.40.90		---Other	10.2%	G/HS/R7/2		
4818.50.00		-Articles of apparel and clothing accessories	10.2%	G/HS/R7/2		

416

**SCHEDULE V
CANADA**

48-11

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4818.90.00	<p>-Other</p> <p>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</p>	10.2%	G/HS/87/2			
4819.10.00	-Cartons, boxes and cases, of corrugated paper or paperboard	9.2%	G/HS/87/2			
4819.20.00	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10.2%	G/HS/87/2			
4819.30.00	-Sacks and bags, having a base of a width of 40 cm or more	9.2%	G/HS/87/2			
4819.40.10	<p>-Other sacks and bags, including cones</p> <p>---Vacuum cleaner bags</p> <p>---Other:</p>	12.5%	G/HS/87/2			
4819.40.91	----Of paper	9.2%	G/HS/87/2			
4819.40.99	----Other	10.2%	G/HS/87/2			
4819.50.00	-Other packing containers, including record sleeves	10.2%	G/HS/87/2			
4819.60.00	<p>-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like</p> <p>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</p>	10.2%	G/HS/87/2			
4820.10.00	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	10.5%	G/HS/87/2			
4820.20.00	-Exercise books	11.3%	G/HS/87/2			
4820.30.00	-Binders, folders and file covers	10.2%	G/HS/87/2			
4820.40.00	-Manifold business forms and interleaved carbon sets	12.2%	G/HS/87/2			

517

SCHEDULE V
CANADA

4R-12

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4820.50.10 4820.50.90	-Albums for samples or for collections ---Stamp albums ---Other	6.8% 10.2%	G/HS/R7/2 G/HS/R7/2			
4820.90.10	-Other ---Book covers for books which are included in the curriculum of any university, college or school in Canada as text books or as works of reference, excluding dictionaries	Free	G/HS/R7/2			
4820.90.90	---Other	10.2%	G/HS/R7/2			
4821.10.00 4821.90.00	Paper or paperboard labels of all kinds, whether or not printed. -Printed -Other	11.3% 11.3%	G/HS/R7/2 G/HS/R7/2			
4822.10.00 4822.90.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). -Of a kind used for winding textile yarn -Other	Free 10.2%	G/HS/R7/2 G/HS/R7/2			
4823.11.00 4823.19.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. -Gummed or adhesive paper, in strips or rolls: --Self-adhesive --Other	10.2% 10.2%	G/HS/R7/2 G/HS/R7/2			
4823.20.10	-Filter paper and paperboard ---Heat sealable paper for use in the manufacture of tea bags	2%	G/HS/R7/2			
4823.20.90	---Other	10.2%	G/HS/R7/2			
4823.30.00	-Cards, not punched, for punch card machines, whether or not in strips -Rolls, sheets and dials, printed for self-recording apparatus	10.2%	G/HS/R7/2			
4823.40.10	---Electrocardiographic/electroencephalic charts	9.2%	G/HS/R7/2			
4823.40.90	---Other	10.2%	G/HS/R7/2			

SCHEDULE V
CANADA

48-13

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4823.51.00	-Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:	9.2%	G/HS/87/2			
4823.59.00	--Printed, embossed or perforated	9.2%	G/HS/87/2			
4823.60.00	--Other	10.2%	G/HS/87/2			
4823.70.10	-Trays, dishes, plates, cups and the like, of paper or paperboard	Free	G/HS/87/2			
4823.70.20	-Moulded or pressed articles of paper pulp	Free	G/HS/87/2			
4823.70.90	---Trays for use in packaging apples, peaches or pears	Free	G/HS/87/2			
4823.90.10	---Homogeneous felt-like material, predominantly composed, by weight, of wood pulp, in sheets or rolls, whether or not with a net backing of plastics, for use as spring padding or insulating material in the manufacture of upholstered furniture, mattresses or box-springs	10.2%	G/HS/87/2			
4823.90.91	---Other	Free	G/HS/87/2			
4823.90.99	---Macerated paper pads for use in packaging fresh fruits; sample books of wallpaper	Free	G/HS/87/2			
4823.90.91	---Other:	13.2%	G/HS/87/2			
4823.90.99	----Sausage casings	10.2%	G/HS/87/2			
4823.90.99	----Other	10.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

49 I

Chapter 49

PRINTED BOOKS, NEWSPAPERS, PICTURES
AND OTHER PRODUCTS OF THE PRINTING INDUSTRY;
MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes.

1. This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading No. 90 23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading No. 97 02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 97 04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purpose of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 49 01, whether or not containing advertising material.
4. Heading No. 49 01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49 11.
5. Subject to Note 3 to this Chapter, heading No. 49 01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49 11.
6. For the purpose of heading No. 49 03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

49
I
0

**SCHEDULE V
CANADA**

49 ii

Supplementary Note

1. For the purpose of tariff item Nos. 4901 99 91 and 4902 10 00, the General Tariff rates of customs duty shall be the same as the Most Favoured Nation Tariff rates of customs duty.

SCHEDULE V
CANADA

49-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4901.10.10 4901.10.90	<p>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</p> <p>-In single sheets, whether or not folded</p> <p>---In English</p> <p>---Other</p>	<p>10% Free</p>	<p>G/HS/87/2 G/HS/87/2</p>			
4901.91.10	<p>--Dictionaries and encyclopaedias, and serial instalments thereof</p> <p>---For libraries, and being the property of the organized authorities of such libraries; encyclopaedias and instalments thereof which are included in the curriculum of any university, college or school in Canada for use as text books or works of reference</p>	<p>UNBOUND</p>				
4901.91.80 4901.91.90	<p>---Other, in English</p> <p>---Other</p>	<p>10% Free</p>	<p>G/HS/87/2 G/HS/87/2</p>			
4901.99.10	<p>--Other</p> <p>---Books which have been actually printed and manufactured for more than twelve years</p>	<p>UNBOUND</p>				
4901.99.91	<p>---Other:</p> <p>----Books, brochures and leaflets, printed or published by any government abroad; official financial and business reports and statements issued by companies or associations abroad; books and brochures for the promotion of medicine and surgery, the fine arts, law, science or technical training or for the study of languages; manuscripts</p>	<p>UNBOUND</p>				
4901.99.92	<p>----Hymn books without music, prayer books, missals and psalters</p>	<p>Free</p>	<p>G/HS/87/2</p>			

SCHEDULE V
CANADA

49-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule In	INR'S on Earlier Concessions
4901.99.93	----Other books for libraries, and being the property of the organized authorities of such libraries; other books which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference; single copies of books when sent to a reviewer of books for review purposes; single copies of books when sent unsolicited and without charge to faculty members of universities or colleges; directories for free reference libraries; printed books, brochures and leaflets to be employed in aptitude, personality, intelligence or similar tests, not including tests of knowledge	UNBOUND				
4901.99.98	----Other books, brochures and leaflets, in English	10%	G/HS/87/2			
4901.99.99	----Other	Free	G/HS/87/2			
	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.					
4902.10.00	-Appearing at least four times a week	Free	G/HS/87/2			
	-Other	Free	G/HS/87/2			
4902.90.10	---Journals and periodicals, printed and issued at regular intervals,	Free	G/HS/87/2			
4902.90.80	---Other journals and periodicals, in English	10%	G/HS/87/2			
4902.90.90	---Other	Free	G/HS/87/2			
	Children's picture, drawing or colouring books.					
	---Picture books:					
4903.00.11	----For libraries, and being the property of the organized authorities of such libraries	UNBOUND				
4903.00.18	----Other, in English	10%	G/HS/87/2			
4903.00.19	--- Other	Free	G/HS/87/2			
4903.00.20	---Drawing or colouring books	11.3%	G/HS/87/2			

423

SCHEDULE V
CANADA

49-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4904.00.10	<p>Music, printed or in manuscript, whether or not bound or illustrated.</p> <p>---Printed liturgical music; music books which are included in the curriculum of any university, college or school in Canada for use as text books or works of reference; music books for libraries and being the property of the organized authorities of such libraries</p>	UNBOUND				
4904.00.90	---Other	5.5%	G/HS/B7/2			
4905.10.00	<p>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</p> <p>-Globes</p> <p>-Other:</p> <p>--In book form</p>	Free	G/HS/B7/2			
4905.91.10	---Charts, printed or published by any government abroad	UNBOUND				
4905.91.20	---Other, which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference	UNBOUND				
4905.91.80	---Other, in English	10%	G/HS/B7/2			
4905.91.90	---Other	Free	G/HS/B7/2			
4905.99.10	---Other					
4905.99.90	---Geographical, hydrographical or astronomical maps and charts	10.2%	G/HS/B7/2			
4905.99.90	---Other	10.7%	G/HS/B7/2			
	<p>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.</p>					

424

**SCHEDULE V
CANADA**

49-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
4906.00.10	---Architectural plans and drawings being originals drawn by hand and reproductions thereof; reproductions of original Canadian plans and drawings for engineering, industrial, commercial, topographical or similar purposes; related specifications for the foregoing	10.7%	G/HS/87/2			
4906.00.90	---Other, including hand-written texts Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title.	UNBOUND				
4907.00.10	---Postage, revenue or similar stamps	UNBOUND				
4907.00.20	---Banknotes being legal tender	UNBOUND				
4907.00.90	---Other	12.2%	G/HS/87/2			
	Transfers (decalcomanias).					
4908.10.00	-Transfers (decalcomanias), vitrifiable	Free	G/HS/87/2			
4908.90.00	-Other	10.2%	G/HS/87/2			
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	11.3%	G/HS/87/2			
	Calendars of any kind, printed, including calendar blocks.					
4910.00.10	---Religious calendars; advertising calendars not containing publicity material relating to Canadian products or services	Free	G/HS/87/2			
4910.00.20	---Other advertising calendars	24.3%	G/HS/87/2			
4910.00.90	---Other	12.2%	G/HS/87/2			

425

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule In	INR'S on Earlier Concessions
4911.10.10	<p>Other printed matter, including printed pictures and photographs.</p> <p>-Trade advertising material, commercial catalogues and the like</p> <p>---Tourist propaganda issued by national or state governments or departments thereof, boards of trade, chambers of commerce, municipal or automobile associations and similar organizations</p>	Free	G/HS/87/2			
4911.10.20	<p>---Freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside Canada</p> <p>---Other:</p>	Free	G/HS/87/2			
4911.10.91	<p>----Not containing publicity material relating to Canadian products or services</p>	Free	G/HS/87/2			
4911.10.92	<p>----Advertising catalogues containing publicity material relating to Canadian products or services</p>	28.6%	G/HS/87/2			
4911.10.99	<p>----Other</p> <p>-Other:</p>	24.3%	G/HS/87/2			
4911.91.10	<p>--Pictures, designs and photographs</p> <p>---Religious pictures; pictures or designs not bearing a text, in the form of signatures or separate sheets, as parts of books; photographs for use as news illustrations; photographic or photomechanical representations, numbered and signed by the artist or numbered and otherwise authenticated by or on behalf of the artist</p>	Free	G/HS/87/2			
4911.91.90	<p>---Other</p>	11.3%	G/HS/87/2			
4911.99.10	<p>---Scripture or prayer cards; religious certificates, book marks or mottoes</p>	Free	G/HS/87/2			
4911.99.20	<p>---Reproduction proofs for the production of printing plates, rolls or cylinders, of tariff item No. 8442.50.20</p>	Free	G/HS/87/2			

SCHEDULE V
CANADA

49-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
4911.99.30	---Microcopies of goods of heading Nos. 49.01, 49.02 and 49.04 and of tariff item Nos. 4903.00.11, 4903.00.18, 4903.00.19, 4905.91.10, 4905.91.20, 4905.91.80, 4905.91.90, 4911.10.10 and 4911.10.20	9.2%	G/HS/87/2			
4911.99.40	---Computer generated mailing lists, not including labels of heading No. 48.21.	12.2%	G/HS/87/2			
4911.99.50	---Printed labels	11.3%	G/HS/87/2			
4911.99.90	---Other	12.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

XI 1

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:
 - (a) Animal brush making bristles or hair (heading No. 05 02), horsehair or horsehair waste (heading No. 05 03);
 - (b) Human hair or articles of human hair (heading No. 05 01, 67 03 or 67 04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59 11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading No. 25 24 or articles of asbestos or other products of heading No. 68 12 or 68 13;
 - (e) Articles of heading No. 30 05 or 30 06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);
 - (f) Sensitized textiles of heading Nos. 37 01 to 37 04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plait or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43 03 or 43 04;
 - (l) Articles of textile materials of heading No. 42 01 or 42 02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading No. 68 05) and also carbon fibres or articles of carbon fibres of heading No. 68 15;

**SCHEDULE V
CANADA**

XI-2

- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings), or
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58 09 or 59 02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- (B) For the purpose of the above rule.
- (a) Gimped horsehair yarn (heading No. 51 10) and metallized yarn (heading No. 56 05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purpose of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more, or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex, or
 - (f) Reinforced with metal thread.

**SCHEDULE V
CANADA**

XI-3

- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk-worm gut of heading No. 50 06, and monofilaments of Chapter 54;
 - (d) Metallized yarn of heading No. 56 05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale yarn of heading No. 56 06
4. (A) For the purpose of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except
 - (i) Single yarn of wool or fine animal hair, unbleached, and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached

**SCHEDULE V
CANADA**

XI-4

- (i) Of silk or waste silk, however put up, or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins, or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purpose of heading Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed, and
 - (c) With a final "Z" twist.
6. For the purpose of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following
- | | |
|---|-----------|
| Single yarn of nylon or other polyamides,
or of polyesters..... | 60 cN/tex |
| Multiple (folded) or cabled yarn of nylon
or other polyamides, or of polyesters..... | 53 cN/tex |
| Single, multiple (folded) or cabled
yarn of viscose rayon..... | 27 cN/tex |
7. For the purpose of this Section, the expression "made up" means
- (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (d) Cut to size and having undergone a process of drawn thread work.

131

**SCHEDULE V
CANADA**

XI 5

- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (f) Knitted or crocheted to shape, presented in the form of a number of items in the length.
8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.
 9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
 10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
 11. For the purpose of this Section, the expression "impregnated" includes "dipped".
 12. For the purpose of this Section, the expression "polyamides" includes "aramids".
 13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

Subheading Notes.

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
 - (a) **Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
 - (b) **Unbleached yarn**

Yarn which

 - (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
 - (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

432

**SCHEDULE V
CANADA**

XI-6

(c) Bleached yarn

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) Coloured (dyed or printed) yarn

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed, or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye

(f) Bleached woven fabric

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn, or
- (iii) consists of unbleached and bleached yarn.

(g) Dyed woven fabric

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece, or
- (ii) consists of coloured yarn of a single uniform colour

**SCHEDULE V
CANADA**

XI-7

- (h) **Woven fabrics of yarns of different colours**
Woven fabric (other than printed woven fabric) which
- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
 - (ii) consists of unbleached or bleached yarn and coloured yarn, or
 - (iii) consists of marl or mixture yarns.
- (In all cases, the yarn used in selvages and piece ends is not taken into consideration.)
- (i) **Printed woven fabric**
Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.
(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)
The process of mercerization does not affect the classification of yarns or fabrics within the above categories.
- (k) **Plain weave**
A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.
2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.
- (B) For the application of this rule:
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading No. 58 10 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

**SCHEDULE V
CANADA**

XI-8

Supplementary Note.

1. For the purpose of tariff item Nos. 5111 11 90, 5111 20 91, 5111 30 91, 5111 90 91, 5112 11 90, 5112 19 91, 5112 20 91, 5112 30 91, 5112 90 91 and 5803 90 19:
 - (a) Total customs duties leviable or imposable under the Most Favoured Nation Tariff shall be set by the Deputy Minister, effective July 1 of each year, to equate to a rate of 11.8%, based on Statistics Canada import statistics for the aggregate value of trade from Most-Favoured Nation countries for these tariff item Nos. for the most recent three calendar years.
 - (b) Total customs duties leviable or imposable under the British Preferential Tariff shall be set by the Deputy Minister, effective July 1 of each year, to equate to 54.5% of the total customs duties leviable or imposable under the Most-Favoured Nation Tariff.
 - (c) The Deputy Minister shall, on or before June 1 of each year, cause to be published in the Canada Gazette the total customs duties leviable or imposable under each tariff item No. which will be effective from July 1 to June 30.
 - (d) For the purpose of subsection (a), the value of trade for these tariff item Nos. for calendar years 1985, 1986 and 1987 shall be the value of trade, based on Statistics Canada import statistics for tariff item 53215-1.

435

**SCHEDULE V
CANADA**

50-1

Chapter 50

SILK

**SCHEDULE V
CANADA**

50-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5001.00.00	Silk-worm cocoons suitable for reeling.	Free	G/HS/87/2			
5002.00.00	Raw silk (not thrown).	Free	G/HS/87/2			
5003.10.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	Free	G/HS/87/2			
5003.90.00	-Not carded or combed -Other	Free	G/HS/87/2			
5004.00.00	Silk yarn (other than yarn spun from silk waste), not put up for retail sale.	Free	G/HS/87/2			
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	Free	G/HS/87/2			
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	Free	G/HS/87/2			
5007.10.00	Woven fabrics of silk or of silk waste.	Free	G/HS/87/2			
5007.20.00	-Fabrics of noil silk	Free	G/HS/87/2			
5007.90.00	-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Free	G/HS/87/2			
5007.90.00	-Other fabrics	Free	G/HS/87/2			

437

**SCHEDULE V
CANADA**

51 I

Chapter 51

**WOOL, FINE OR COARSE ANIMAL HAIR, HORSEHAIR YARN
AND WOVEN FABRIC**

Note.

1. Throughout the Nomenclature:

- (a) "Wool" means the natural fibre grown by sheep or lambs.
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush making hair and bristles (heading No. 05 02) and horsehair (heading No. 05 03).

**SCHEDULE V
CANADA**

51-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5101.11.00	Wool, not carded or combed. -Greasy, including fleece-washed wool: --Shorn wool	Free	G/HS/87/2			
5101.19.00	--Other	Free	G/HS/87/2			
5101.21.00	-Degreased, not carbonized: --Shorn wool	Free	G/HS/87/2			
5101.29.00	--Other	Free	G/HS/87/2			
5101.30.00	-Carbonized	Free	G/HS/87/2			
5102.10.00	Fine or coarse animal hair, not carded or combed. -Fine animal hair	Free	G/HS/87/2			
5102.20.00	-Coarse animal hair	Free	G/HS/87/2			
5103.10.00	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock. -Noils of wool or of fine animal hair	Free	G/HS/87/2			
5103.20.00	-Other waste of wool or of fine animal hair	Free	G/HS/87/2			
5103.30.00	-Waste of coarse animal hair	Free	G/HS/87/2			
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	Free	G/HS/87/2			
5105.10.10	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments). -Carded wool ---Slivers	Free	G/HS/87/2			
5105.10.90	---Other	12.5%	G/HS/87/2			
5105.21.00	-Wool tops and other combed wool: --Combed wool in fragments	Free	G/HS/87/2			
5105.29.10	--Other ---Slivers (including tops)	Free	G/HS/87/2			
5105.29.90	---Other	12.5%	G/HS/87/2			
5105.30.10	-Fine animal hair, carded or combed ---Slivers (including tops)	Free	G/HS/87/2			
5105.30.90	---Other	9%	G/HS/87/2			
5105.40.10	-Coarse animal hair, carded or combed ---Slivers (including tops)	Free	G/HS/87/2			
5105.40.90	---Other	12.5%	G/HS/87/2			

439

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5106.10.00	Yarn of carded wool, not put up for retail sale. -Containing 85% or more by weight of wool	12.5%	G/HS/87/2			
5106.20.00	-Containing less than 85% by weight of wool	12.5%	G/HS/87/2			
5107.10.00	Yarn of combed wool, not put up for retail sale. -Containing 85% or more by weight of wool	12.5%	G/HS/87/2			
5107.20.00	-Containing less than 85% by weight of wool	12.5%	G/HS/87/2			
5108.10.10	Yarn of fine animal hair (carded or combed), not put up for retail sale. -Carded ---Containing 50% or more by weight of hair	5.5%	G/HS/87/2			
5108.10.20	---Containing less than 50% by weight of hair	12.5%	G/HS/87/2			
5108.20.10	-Combed ---Containing 50% or more by weight of hair	5.5%	G/HS/87/2			
5108.20.20	---Containing less than 50% by weight of hair	12.5%	G/HS/87/2			
5109.10.00	Yarn of wool or of fine animal hair, put up for retail sale. -Containing 85% or more by weight of wool or of fine animal hair	12.5%	G/HS/87/2			
5109.90.00	-Other	12.5%	G/HS/87/2			
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale. Woven fabrics of carded wool or of carded fine animal hair. -Containing 85% or more by weight of wool or of fine animal hair:	5.5%	G/HS/87/2			

SCHEDULE V
CANADA

51-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5111.11.10	--Of a weight not exceeding 300 g/m' ---In the grey or unfinished condition,	15%	G/HIS/87/2			
5111.11.90	---Of a weight not exceeding 135 g/m' ---Other	25% but not to exceed \$3.10/kg	G/HIS/87/2			
5111.19.00	--Other -Other, mixed mainly or solely with man-made filaments	25%	G/HIS/87/2			
5111.20.10	---In the grey or unfinished condition, of a weight not exceeding 135 g/m'	15%	G/HIS/87/2			
5111.20.91	---Other: ----Of a weight not exceeding 300 g/m'	25% but not to exceed \$3.10/kg	G/HIS/87/2			
5111.20.92	----Of a weight exceeding 300 g/m' -Other, mixed mainly or solely with man-made staple fibres	25%	G/HIS/87/2			
5111.30.10	---In the grey or unfinished condition, of a weight not exceeding 135 g/m'	15%	G/HIS/87/2			
5111.30.91	---Other: ----Of a weight not exceeding 300 g/m'	25% but not to exceed \$3.10/kg	G/HIS/87/2			
5111.30.92	----Of a weight exceeding 300 g/m' -Other	25%	G/HIS/87/2			
5111.90.10	---In the grey or unfinished condition, of a weight not exceeding 135 g/m'	15%	G/HIS/87/2			
5111.90.91	---Other: ----Of a weight not exceeding 300 g/m'	25% but not to exceed \$3.10/kg	G/HIS/87/2			
5111.90.92	----Of a weight exceeding 300 g/m'	25%	G/HIS/87/2			
5112.11.10	Woven fabrics of combed wool or of combed fine animal hair. -Containing 85% or more by weight of wool or of fine animal hair: --Of a weight not exceeding 200 g/m' ---In the grey or unfinished condition, of a weight not exceeding 135 g/m'	15%	G/HIS/87/2			

441

SCHEDULE V
CANADA

51-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5112.11.90	---Other	25% but not to exceed \$3.10/kg	G/HS/87/2			
5112.19.10	--Other ---Billiard cloth	20%	G/HS/87/2			
5112.19.91	---Other: ----Of a weight exceeding 200 g/m ² but not exceeding 300 g/m ²	25% but not to exceed \$3.10/kg	G/HS/87/2			
5112.19.92	----Of a weight exceeding 300 g/m ² -Other, mixed mainly or solely with man-made filaments	25%	G/HS/87/2			
5112.20.10	---In the grey or unfinished condition, of a weight not exceeding 135 g/m ²	15%	G/HS/87/2			
5112.20.91	---Other: ----Of a weight not exceeding 300 g/m ²	25% but not to exceed \$3.10/kg	G/HS/87/2			
5112.20.92	----Of a weight exceeding 300 g/m ² -Other, mixed mainly or solely with man-made staple fibres	25%	G/HS/87/2			
5112.30.10	---Billiard cloth	20%	G/HS/87/2			
5112.30.20	---Woven fabrics in the grey or unfinished condition, of a weight not exceeding 135 g/m ²	15%	G/HS/87/2			
5112.30.91	---Other: ----Of a weight not exceeding 300 g/m ²	25% but not to exceed \$3.10/kg	G/HS/87/2			
5112.30.92	----Of a weight exceeding 300 g/m ² -Other	25%	G/HS/87/2			
5112.90.10	---In the grey or unfinished condition, of weight not exceeding 135 g/m ²	15%	G/HS/87/2			
5112.90.91	---Other: ----Of a weight not exceeding 300 g/m ²	25% but not to exceed \$3.10/kg	G/HS/87/2			
5112.90.92	----Of a weight exceeding 300 g/m ²	25%	G/HS/87/2			

442

**SCHEDULE V
CANADA**

51-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	25%	G/HS/87/2			

**SCHEDULE V
CANADA**

52 I

Chapter 52

COTTON

Subheading Note.

1. For the purpose of subheading Nos. 5209 42 and 5211 42, the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

7 7 7

**SCHEDULE V
CANADA**

52-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5201.00.00	Cotton, not carded or combed.	Free	G/HS/87/2			
5202.10.00	Cotton waste (including yarn waste and garnetted stock). -Yarn waste (including thread waste) -Other:	Free	G/HS/87/2			
5202.91.00	--Garnetted stock	Free	G/HS/87/2			
5202.99.00	--Other	Free	G/HS/87/2			
5203.00.10	Cotton, carded or combed. --Silvers	Free	G/HS/87/2			
5203.00.90	---Other	12.5%	G/HS/87/2			
5204.11.00	Cotton sewing thread, whether or not put up for retail sale. -Not put up for retail sale: --Containing 85% or more by weight of cotton	12.5%	G/HS/87/2			
5204.19.00	--Other	10% and 11¢/kg	G/HS/87/2			
5204.20.00	-Put up for retail sale	12.5%	G/HS/87/2			
5205.11.00	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale. -Single yarn, of uncombed fibres: --Measuring 714.29 decitex or more (not exceeding 14 metric number)	12.5%	G/HS/87/2			
5205.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	12.5%	G/HS/87/2			
5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	12.5%	G/HS/87/2			
5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	12.5%	G/HS/87/2			
5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number) -Single yarn, of combed fibres:	12.5%	G/HS/87/2			

445

SCHEDULE V
CANADA

52-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5205.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	12.5%	G/HS/87/2			
5205.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	12.5%	G/HS/87/2			
5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	12.5%	G/HS/87/2			
5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	12.5%	G/HS/87/2			
5205.25.00	--Measuring less than 125 decitex (exceeding 80 metric number)	12.5%	G/HS/87/2			
5205.31.00	-Multiple (folded) or cabled yarn, of uncombed fibres: --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	12.5%	G/HS/87/2			
5205.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	12.5%	G/HS/87/2			
5205.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	12.5%	G/HS/87/2			
5205.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	12.5%	G/HS/87/2			
5205.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	12.5%	G/HS/87/2			
5205.41.00	-Multiple (folded) or cabled yarn, of combed fibres: --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	12.5%	G/HS/87/2			

446

SCHEDULE V
CANADA

52-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
5205.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	12.5%	G/HS/87/2			
5205.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	12.5%	G/HS/87/2			
5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	12.5%	G/HS/87/2			
5205.45.10	---Solely of cotton, mercerized, measuring per single yarn 80 decitex or less (exceeding 124.9 metric number per single yarn)	Free	G/HS/87/2			
5205.45.90	---Other	12.5%	G/HS/87/2			
	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.					
	-Single yarn, of uncombed fibres:					
5206.11.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	10% and 11¢/kg	G/HS/87/2			
5206.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10% and 11¢/kg	G/HS/87/2			
5206.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10% and 11¢/kg	G/HS/87/2			
5206.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10% and 11¢/kg	G/HS/87/2			
5206.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	10% and 11¢/kg	G/HS/87/2			
	-Single yarn, of combed fibres:					

147

SCHEDULE V
CANADA

52-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5206.21.00	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	10% and 114/kg	G/HS/B7/2			
5206.22.00	--Measuring less than 714.29 decitex but not less than 232.58 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10% and 114/kg	G/HS/B7/2			
5206.23.00	--Measuring less than 232.58 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10% and 114/kg	G/HS/B7/2			
5206.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10% and 114/kg	G/HS/B7/2			
5206.25.00	--Measuring less than 125 decitex (exceeding 80 metric number)	10% and 114/kg	G/HS/B7/2			
5206.31.00	-Multiple (folded) or cabled yarn, of uncombed fibres: --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10% and 114/kg	G/HS/B7/2			
5206.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.58 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10% and 114/kg	G/HS/B7/2			
5206.33.00	--Measuring per single yarn less than 232.58 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10% and 114/kg	G/HS/B7/2			
5206.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10% and 114/kg	G/HS/B7/2			
5206.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10% and 114/kg	G/HS/B7/2			
5206.41.00	-Multiple (folded) or cabled yarn, of combed fibres: --Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10% and 114/kg	G/HS/B7/2			

448

SCHEDULE V
CANADA

52-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5206.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10% and 11¢/kg	G/HS/87/2			
5206.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10% and 11¢/kg	G/HS/87/2			
5206.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10% and 11¢/kg	G/HS/87/2			
5206.45.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10% and 11¢/kg	G/HS/87/2			
5207.10.00	Cotton yarn (other than sewing thread) put up for retail sale. -Containing 85% or more by weight of cotton	12.5%	G/HS/87/2			
5207.90.00	-Other	10% and 11¢/kg	G/HS/87/2			
5208.11.10	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² . -Unbleached: --Plain weave, weighing not more than 100 g/m ² ---Solely of cotton, weighing not more than 40 g/m ² ; solely of cotton yarns measuring per single yarn 60 decitex or less (exceeding 166.65 metric number per single yarn)	Free	G/HS/87/2			
5208.11.90	---Other	15%	G/HS/87/2			
5208.12.00	--Plain weave, weighing more than 100 g/m ²	15%	G/HS/87/2			
5208.13.00	--3-thread or 4-thread twill, including cross twill	15%	G/HS/87/2			
5208.19.00	--Other fabrics -Bleached:	15%	G/HS/87/2			

449

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5208.21.00	--Plain weave, weighing not more than 100 g/m ² --Plain weave, weighing more than 100 g/m ²	17.5%	G/HS/87/2			
5208.22.10	---Solely of cotton, measuring per single yarn 60 decitex or less (exceeding 166.65 metric number per single yarn)	Free	G/HS/87/2			
5208.22.90	---Other	17.5%	G/HS/87/2			
5208.23.00	--3-thread or 4-thread twill, including cross twill	17.5%	G/HS/87/2			
5208.29.00	--Other fabrics	17.5%	G/HS/87/2			
5208.31.00	-Dyed: --Plain weave, weighing not more than 100 g/m ²	17.5%	G/HS/87/2			
5208.32.10	--Plain weave, weighing more than 100 g/m ² ---Solely of cotton, measuring per single yarn 60 decitex or less (exceeding 166.65 metric number per single yarn)	Free	G/HS/87/2			
5208.32.90	---Other	17.5%	G/HS/87/2			
5208.33.00	--3-thread or 4-thread twill, including cross twill	17.5%	G/HS/87/2			
5208.39.00	--Other fabrics	17.5%	G/HS/87/2			
5208.41.00	-Of yarns of different colours: --Plain weave, weighing not more than 100 g/m ²	17.5%	G/HS/87/2			
5208.42.10	--Plain weave, weighing more than 100 g/m ² ---Solely of cotton, measuring per single yarn 60 decitex or less (exceeding 166.65 metric number per single yarn)	Free	G/HS/87/2			
5208.42.90	---Other	17.5%	G/HS/87/2			
5208.43.00	--3-thread or 4-thread twill, including cross twill	17.5%	G/HS/87/2			
5208.49.00	--Other fabrics	17.5%	G/HS/87/2			
5208.51.00	-Printed: --Plain weave, weighing not more than 100 g/m ²	17.5%	G/HS/87/2			
5208.52.10	--Plain weave, weighing more than 100 g/m ² ---Solely of cotton, measuring per single yarn 60 decitex or less (exceeding 166.65 metric number per single yarn)	Free	G/HS/87/2			

450

SCHEDULE V
CANADA

52-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
5208.52.90	---Other	17.5%	G/HS/87/2			
5208.53.00	--3-thread or 4-thread twill, including cross twill	17.5%	G/HS/87/2			
5208.59.00	--Other fabrics	17.5%	G/HS/87/2			
	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².					
	-Unbleached:					
5209.11.00	--Plain weave	15%	G/HS/87/2			
5209.12.00	--3-thread or 4-thread twill, including cross twill	15%	G/HS/87/2			
5209.19.00	--Other fabrics	15%	G/HS/87/2			
	-Bleached:					
5209.21.00	--Plain weave	17.5%	G/HS/87/2			
5209.22.00	--3-thread or 4-thread twill, including cross twill	17.5%	G/HS/87/2			
5209.29.00	--Other fabrics	17.5%	G/HS/87/2			
	-Dyed:					
5209.31.00	--Plain weave	17.5%	G/HS/87/2			
5209.32.00	--3-thread or 4-thread twill, including cross twill	17.5%	G/HS/87/2			
5209.39.00	--Other fabrics	17.5%	G/HS/87/2			
	-Of yarns of different colours:					
5209.41.00	--Plain weave	17.5%	G/HS/87/2			
5209.42.00	--Denim	17.5%	G/HS/87/2			
5209.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	17.5%	G/HS/87/2			
5209.49.00	--Other fabrics	17.5%	G/HS/87/2			
	-Printed:					
5209.51.00	--Plain weave	17.5%	G/HS/87/2			
5209.52.00	--3-thread or 4-thread twill, including cross twill	17.5%	G/HS/87/2			
5209.59.00	--Other fabrics	17.5%	G/HS/87/2			
	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².					
	-Unbleached:					
5210.11.00	--Plain weave	25%	G/HS/87/2			
5210.12.00	--3-thread or 4-thread twill, including cross twill	25%	G/HS/87/2			
5210.19.00	--Other fabrics	25%	G/HS/87/2			
	-Bleached:					

SCHEDULE V
CANADA

52-B

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5210.21.00	--Plain weave	25%	G/HS/B7/2			
5210.22.00	--3-thread or 4-thread twill, including cross twill	25%	G/HS/B7/2			
5210.29.00	--Other fabrics	25%	G/HS/B7/2			
	-Dyed:					
5210.31.00	--Plain weave	25%	G/HS/B7/2			
5210.32.00	--3-thread or 4-thread twill, including cross twill	25%	G/HS/B7/2			
5210.39.00	--Other fabrics	25%	G/HS/B7/2			
	-Of yarns of different colours:					
5210.41.00	--Plain weave	25%	G/HS/B7/2			
5210.42.00	--3-thread or 4-thread twill, including cross twill	25%	G/HS/B7/2			
5210.49.00	--Other fabrics	25%	G/HS/B7/2			
	-Printed:					
5210.51.00	--Plain weave	25%	G/HS/B7/2			
5210.52.00	--3-thread or 4-thread twill, including cross twill	25%	G/HS/B7/2			
5210.59.00	--Other fabrics	25%	G/HS/B7/2			
	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m'.					
	-Unbleached:					
5211.11.00	--Plain weave	25%	G/HS/B7/2			
5211.12.00	--3-thread or 4-thread twill, including cross twill	25%	G/HS/B7/2			
5211.19.00	--Other fabrics	25%	G/HS/B7/2			
	-Bleached:					
5211.21.00	--Plain weave	25%	G/HS/B7/2			
5211.22.00	--3-thread or 4-thread twill, including cross twill	25%	G/HS/B7/2			
5211.29.00	--Other fabrics	25%	G/HS/B7/2			
	-Dyed:					
5211.31.00	--Plain weave	25%	G/HS/B7/2			
5211.32.00	--3-thread or 4-thread twill, including cross twill	25%	G/HS/B7/2			
5211.39.00	--Other fabrics	25%	G/HS/B7/2			
	-Of yarns of different colours:					
5211.41.00	--Plain weave	25%	G/HS/B7/2			
5211.42.00	--Denim	25%	G/HS/B7/2			
5211.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	25%	G/HS/B7/2			
5211.49.00	--Other fabrics	25%	G/HS/B7/2			
	-Printed:					

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
5211.51.00	--Plain weave	25%	G/HS/87/2			
5211.52.00	--3-thread or 4-thread twill, including cross twill	25%	G/HS/87/2			
5211.59.00	--Other fabrics	25%	G/HS/87/2			
	Other woven fabrics of cotton.					
	-Weighing not more than 200 g/m':					
	--Unbleached					
5212.11.10	---Mixed mainly or solely with silk	11.3%	G/HS/87/2			
5212.11.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.11.90	---Other	20.4%	G/HS/87/2			
	--Bleached					
5212.12.10	---Mixed mainly or solely with silk	11.3%	G/HS/87/2			
5212.12.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.12.90	---Other	20.4%	G/HS/87/2			
	--Dyed					
5212.13.10	---Mixed mainly or solely with silk	11.3%	G/HS/87/2			
5212.13.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.13.90	---Other	20.4%	G/HS/87/2			
	--Of yarns of different colours					
5212.14.10	---Mixed mainly or solely with silk	11.3%	G/HS/87/2			
5212.14.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.14.90	---Other	20.4%	G/HS/87/2			
	--Printed					
5212.15.10	---Mixed mainly or solely with silk	11.3%	G/HS/87/2			
5212.15.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.15.90	---Other	20.4%	G/HS/87/2			
	-Weighing more than 200 g/m':					
	--Unbleached					
5212.21.10	---Mixed mainly or solely with silk	11.3%	G/HS/87/2			
5212.21.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.21.90	---Other	20.4%	G/HS/87/2			
	--Bleached					
5212.22.10	---Mixed mainly or solely with silk	11.3%	G/HS/87/2			
5212.22.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.22.90	---Other	20.4%	G/HS/87/2			
	--Dyed					
5212.23.10	---Mixed mainly or solely with silk	11.3%	G/HS/87/2			

453

**SCHEDULE V
CANADA**

52-10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5212.23.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.23.90	---Other	20.4%	G/HS/87/2			
5212.24.10	---Of yarns of different colours	11.3%	G/HS/87/2			
5212.24.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.24.90	---Other	20.4%	G/HS/87/2			
	---Printed					
5212.25.10	---Mixed mainly or solely with silk	11.3%	G/HS/87/2			
5212.25.20	---Mixed mainly or solely with wool or fine animal hair	25%	G/HS/87/2			
5212.25.90	---Other	20.4%	G/HS/87/2			

**SCHEDULE V
CANADA**

53 - i

Chapter 53

**OTHER VEGETABLE TEXTILE FIBRES, PAPER YARN AND
WOVEN FABRICS OF PAPER YARN**

455

SCHEDULE V
CANADA

53-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5301.10.00	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). -Flax, raw or retted	Free	G/HS/87/2			
5301.21.00	-Flax, broken, scutched, hackled or otherwise processed, but not spun:	Free	G/HS/87/2			
5301.29.00	--Broken or scutched	Free	G/HS/87/2			
5301.30.00	--Other	Free	G/HS/87/2			
5302.10.00	-Flax tow and waste	Free	G/HS/87/2			
5302.10.00	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	Free	G/HS/87/2			
5302.90.00	-True hemp, raw or retted	Free	G/HS/87/2			
5303.10.00	-Other	Free	G/HS/87/2			
5303.10.00	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Free	G/HS/87/2			
5303.90.00	-Jute and other textile bast fibres, raw or retted	Free	G/HS/87/2			
5303.90.00	-Other	Free	G/HS/87/2			
5304.10.00	Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	Free	G/HS/87/2			
5304.90.00	-Sisal and other textile fibres of the genus <i>Agave</i> , raw	Free	G/HS/87/2			
5304.90.00	-Other	Free	G/HS/87/2			

SCHEDULE V
CANADA

53-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nees), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).					
	-Of coconut (coir):					
5305.11.00	--Raw	Free	G/HS/87/2			
5305.19.00	--Other	Free	G/HS/87/2			
	-Of abaca:					
5305.21.00	--Raw	Free	G/HS/87/2			
5305.29.00	--Other	Free	G/HS/87/2			
	-Other:					
5305.91.00	--Raw	Free	G/HS/87/2			
5305.99.00	--Other	Free	G/HS/87/2			
	Flax yarn.					
	-Single					
5306.10.10	---Not containing man-made fibres	Free	G/HS/87/2			
5306.10.20	---Containing man-made fibres	10% and 11¢/kg	G/HS/87/2			
	-Multiple (folded) or cabled					
5306.20.10	---Not containing man-made fibres	Free	G/HS/87/2			
5306.20.20	---Containing man-made fibres	10% and 11¢/kg	G/HS/87/2			
	Yarn of jute or of other textile bast fibres of heading No. 53.03.					
5307.10.00	-Single	10.2%	G/HS/87/2			
5307.20.00	-Multiple (folded) or cabled	15%	G/HS/87/2			
	Yarn of other vegetable textile fibres; paper yarn.					
5308.10.00	-Coir yarn	Free	G/HS/87/2			
5308.20.00	-True hemp yarn	9.2%	G/HS/87/2			
5308.30.00	-Paper yarn	6.8%	G/HS/87/2			
	-Other					
5308.90.10	---Not containing man-made fibres	10.3%	G/HS/87/2			
5308.90.20	---Containing man-made fibres	10% and 11¢/kg	G/HS/87/2			

457

SCHEDULE V
CANADA

53.3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5309.11.00 5309.19.00	Woven fabrics of flax. -Containing 85% or more by weight of flax: --Unbleached or bleached --Other	11.3% 11.3%	G/HS/87/2 G/HS/87/2			
5309.21.00 5309.29.00	-Containing less than 85% by weight of flax: --Unbleached or bleached --Other	21.4% 21.4%	G/HS/87/2 G/HS/87/2			
5310.10.10 5310.10.90 5310.90.10 5310.90.90	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03. -Unbleached ---Solely of jute ---Other -Other ---Solely of jute ---Other	Free 17.5% Free 17.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	13.5%	G/HS/87/2			

458
054

**SCHEDULE V
CANADA**

54 - i

Chapter 54

MAN MADE FILAMENTS

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives;
or
 - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic fibres as defined at (a); artificial fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".
2. Heading Nos. 54 02 and 54 03 do not apply to synthetic or artificial filament tow of Chapter 55.

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5401.10.00	Sewing thread of man-made filaments, whether or not put up for retail sale.	10% and 11¢/kg	G/H/S/R7/2			
5401.20.00	-Of synthetic filaments	10% and 11¢/kg	G/H/S/R7/2			
5402.10.00	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	10% and 11¢/kg	G/H/S/R7/2			
5402.20.00	-High tenacity yarn of nylon or other polyamides	10% and 11¢/kg	G/H/S/R7/2			
5402.31.00	-High tenacity yarn of polyesters	10% and 11¢/kg	G/H/S/R7/2			
5402.32.00	-Textured yarn:					
5402.33.00	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10% and 11¢/kg	G/H/S/R7/2			
5402.34.00	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	10% and 11¢/kg	G/H/S/R7/2			
5402.35.00	--Of polyesters	10% and 11¢/kg	G/H/S/R7/2			
5402.39.00	--Other	10% and 11¢/kg	G/H/S/R7/2			
5402.41.00	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:					
5402.42.00	--Of nylon or other polyamides	10% and 11¢/kg	G/H/S/R7/2			
5402.43.00	--Of polyesters, partially oriented	10% and 11¢/kg	G/H/S/R7/2			
5402.44.00	--Of polyesters, other	10% and 11¢/kg	G/H/S/R7/2			
5402.49.00	--Other	10% and 11¢/kg	G/H/S/R7/2			
5402.51.00	-Other yarn, single, with a twist exceeding 50 turns per metre:					
5402.52.00	--Of nylon or other polyamides	10% and 11¢/kg	G/H/S/R7/2			
5402.53.00	--Of polyesters	10% and 11¢/kg	G/H/S/R7/2			
5402.59.00	--Other	10% and 11¢/kg	G/H/S/R7/2			
5402.60.00	-Other yarn, multiple (folded) or cabled:					

100

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5402.61.00	--Of nylon or other polyamides	10% and 114/kg	G/HS/87/2			
5402.62.00	--Of polyesters	10% and 114/kg	G/HS/87/2			
5402.69.00	--Other	10% and 114/kg	G/HS/87/2			
	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.					
5403.10.00	-High tenacity yarn of viscose rayon	9.9%	G/HS/87/2			
5403.20.00	-Textured yarn	10.9%	G/HS/87/2			
	-Other yarn, single:					
5403.31.00	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	9.9%	G/HS/87/2			
5403.32.00	--Of viscose rayon, with a twist exceeding 120 turns per metre	9.9%	G/HS/87/2			
5403.33.00	--Of cellulose acetate	10% and 114/kg	G/HS/87/2			
5403.39.00	--Other	10% and 114/kg	G/HS/87/2			
	-Other yarn, multiple (folded) or cabled:					
5403.41.00	--Of viscose rayon	UNBOUND				
5403.42.00	--Of cellulose acetate	10% and 114/kg	G/HS/87/2			
5403.49.00	--Other	10% and 114/kg	G/HS/87/2			
	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.					
5404.10.00	-Monofilament	10% and 114/kg	G/HS/87/2			
5404.90.00	-Other	10% and 114/kg	G/HS/87/2			

4.61

SCHEDULE V
CANADA

54-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10% and 114/kg	G/HS/87/2			
5406.10.00	Man-made filament yarn (other than sewing thread), put up for retail sale. -Synthetic filament yarn	10% and 114/kg	G/HS/87/2			
5406.20.00	-Artificial filament yarn	10% and 114/kg	G/HS/87/2			
5407.10.00	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04. -Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	25%	G/HS/87/2			
5407.20.00	-Woven fabrics obtained from strip or the like	25%	G/HS/87/2			
5407.30.00	-Fabrics specified in Note 9 to Section XI -Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	25%	G/HS/87/2			
5407.41.00	--Unbleached or bleached	25%	G/HS/87/2			
5407.42.00	--Dyed	25%	G/HS/87/2			
5407.43.00	--Of yarns of different colours	25%	G/HS/87/2			
5407.44.00	--Printed -Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	25%	G/HS/87/2			
5407.51.00	--Unbleached or bleached	25%	G/HS/87/2			
5407.52.00	--Dyed	25%	G/HS/87/2			
5407.53.00	--Of yarns of different colours	25%	G/HS/87/2			
5407.54.00	--Printed -Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	25%	G/HS/87/2			
5407.60.00	-Other woven fabrics, containing 85% or more by weight of synthetic filaments:	25%	G/HS/87/2			
5407.71.00	--Unbleached or bleached	25%	G/HS/87/2			
5407.72.00	--Dyed	25%	G/HS/87/2			

452

SCHEDULE V
CANADA

54-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
5407.73.00	--Of yarns of different colours	25%	G/HS/87/2			
5407.74.00	--Printed	25%	G/HS/87/2			
	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:					
5407.81.00	--Unbleached or bleached	25%	G/HS/87/2			
5407.82.00	--Dyed	25%	G/HS/87/2			
5407.83.00	--Of yarns of different colours	25%	G/HS/87/2			
5407.84.00	--Printed	25%	G/HS/87/2			
	-Other woven fabrics:					
5407.91.00	--Unbleached or bleached	25%	G/HS/87/2			
5407.92.00	--Dyed	25%	G/HS/87/2			
5407.93.00	--Of yarns of different colours	25%	G/HS/87/2			
5407.94.00	--Printed	25%	G/HS/87/2			
	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.					
5408.10.00	-Woven fabrics obtained from high tenacity yarn, of viscose rayon	25%	G/HS/87/2			
	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:					
5408.21.00	--Unbleached or bleached	25%	G/HS/87/2			
5408.22.00	--Dyed	25%	G/HS/87/2			
5408.23.00	--Of yarns of different colours	25%	G/HS/87/2			
5408.24.00	--Printed	25%	G/HS/87/2			
	-Other woven fabrics:					
5408.31.00	--Unbleached or bleached	25%	G/HS/87/2			
5408.32.00	--Dyed	25%	G/HS/87/2			
5408.33.00	--Of yarns of different colours	25%	G/HS/87/2			
5408.34.00	--Printed	25%	G/HS/87/2			

463

**SCHEDULE V
CANADA**

55-1

Chapter 55

MAN-MADE STAPLE FIBRES

Note.

1. **Heading Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:**
 - (a) **Length of tow exceeding 2 m;**
 - (b) **Twist less than 5 turns per metre;**
 - (c) **Measuring per filament less than 67 decitex;**
 - (d) **Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;**
 - (e) **Total measurement of tow more than 20,000 decitex.**

Tow of a length not exceeding 2 m is to be classified in heading No. 55.03 or 55.04.

797

**SCHEDULE V
CANADA**

55-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5501.10.00	Synthetic filament tow. -Of nylon or other polyamides	10% and 11¢/kg	G/HS/87/2			
5501.20.00		-Of polyesters	10% and 11¢/kg	G/HS/87/2		
5501.30.00		-Acrylic or modacrylic	10% and 11¢/kg	G/HS/87/2		
5501.90.00		-Other	10% and 11¢/kg	G/HS/87/2		
5502.00.00	Artificial filament tow.	10% and 11¢/kg	G/HS/87/2			
	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.					
5503.10.00		-Of nylon or other polyamides	8.5%	G/HS/87/2		
5503.20.00		-Of polyesters	8.5%	G/HS/87/2		
5503.30.00		-Acrylic or modacrylic	8.5%	G/HS/87/2		
5503.40.00		-Of polypropylene	8.5%	G/HS/87/2		
5503.90.00		-Other	8.5%	G/HS/87/2		
	Artificial staple fibres, not carded, combed or otherwise processed for spinning.					
5504.10.00		-Of viscose	8.5%	G/HS/87/2		
5504.90.00	-Other	8.5%	G/HS/87/2			
	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.					
5505.10.00		-Of synthetic fibres	Free	G/HS/87/2		
5505.20.00	-Of artificial fibres	Free	G/HS/87/2			
	Synthetic staple fibres, carded, combed or otherwise processed for spinning.					
5506.10.00		-Of nylon or other polyamides	8.5%	G/HS/87/2		
5506.20.00		-Of polyesters	8.5%	G/HS/87/2		
5506.30.00		-Acrylic or modacrylic	8.5%	G/HS/87/2		
5506.90.00	-Other	8.5%	G/HS/87/2			

465

SCHEDULE V
CANADA

55-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	10.8%	G/HS/87/2			
5508.10.00	Sewing thread of man-made staple fibres, whether or not put up for retail sale. -Of synthetic staple fibres	10% and 114/kg	G/HS/87/2			
5508.20.00	-Of artificial staple fibres	10% and 114/kg	G/HS/87/2			
5509.11.00	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. -Containing 85% or more by weight of staple fibres of nylon or other polyamides: --Single yarn	10% and 114/kg	G/HS/87/2			
5509.12.00	--Multiple (folded) or cabled yarn	10% and 114/kg	G/HS/87/2			
5509.21.00	-Containing 85% or more by weight of polyester staple fibres: --Single yarn	10% and 114/kg	G/HS/87/2			
5509.22.00	--Multiple (folded) or cabled yarn	10% and 114/kg	G/HS/87/2			
5509.31.00	-Containing 85% or more by weight of acrylic or modacrylic staple fibres: --Single yarn	10% and 114/kg	G/HS/87/2			
5509.32.00	--Multiple (folded) or cabled yarn	10% and 114/kg	G/HS/87/2			
5509.41.00	-Other yarn, containing 85% or more by weight of synthetic staple fibres: --Single yarn	10% and 114/kg	G/HS/87/2			
5509.42.00	--Multiple (folded) or cabled yarn	10% and 114/kg	G/HS/87/2			
5509.51.00	-Other yarn, of polyester staple fibres: --Mixed mainly or solely with artificial staple fibres	10% and 114/kg	G/HS/87/2			
5509.52.00	--Mixed mainly or solely with wool or fine animal hair	12.5%	G/HS/87/2			
5509.53.00	--Mixed mainly or solely with cotton	10% and 114/kg	G/HS/87/2			

100

**SCHEDULE V
CANADA**

55-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
5509.59.00	--Other	10% and 11¢/kg	G/HS/87/2			
5509.61.00	-Other yarn, of acrylic or modacrylic staple fibres: --Mixed mainly or solely with wool or fine animal hair	12.5%	G/HS/87/2			
5509.62.00	--Mixed mainly or solely with cotton	10% and 11¢/kg	G/HS/87/2			
5509.69.00	--Other	10% and 11¢/kg	G/HS/87/2			
5509.91.00	-Other yarn: --Mixed mainly or solely with wool or fine animal hair	12.5%	G/HS/87/2			
5509.92.00	--Mixed mainly or solely with cotton	10% and 11¢/kg	G/HS/87/2			
5509.99.00	--Other	10% and 11¢/kg	G/HS/87/2			
	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. -Containing 85% or more by weight of artificial staple fibres:					
5510.11.00	--Single yarn	10% and 11¢/kg	G/HS/87/2			
5510.12.00	--Multiple (folded) or cabled yarn	10% and 11¢/kg	G/HS/87/2			
5510.20.00	-Other yarn, mixed mainly or solely with wool or fine animal hair	12.5%	G/HS/87/2			
5510.30.00	-Other yarn, mixed mainly or solely with cotton	10% and 11¢/kg	G/HS/87/2			
5510.90.00	-Other yarn	10% and 11¢/kg	G/HS/87/2			
	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.					
5511.10.00	-Of synthetic staple fibres, containing 85% or more by weight of such fibres	10% and 11¢/kg	G/HS/87/2			
5511.20.00	-Of synthetic staple fibres, containing less than 85% by weight of such fibres	10% and 11¢/kg	G/HS/87/2			
5511.30.00	-Of artificial staple fibres	10% and 11¢/kg	G/HS/87/2			

667

**SCHEDULE V
CANADA**

55-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GAIT Schedule In	INR'S on Earlier Concessions
5512.11.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. -Containing 85% or more by weight of polyester staple fibres:	25%	G/HS/87/2			
5512.19.00		--Unbleached or bleached	25%	G/HS/87/2		
5512.21.00	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:	25%	G/HS/87/2			
5512.29.00		--Unbleached or bleached	25%	G/HS/87/2		
5512.91.00	-Other:	25%	G/HS/87/2			
5512.99.00		--Unbleached or bleached	25%	G/HS/87/2		
5513.11.00	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² . -Unbleached or bleached:	25%	G/HS/87/2			
5513.12.00		--Of polyester staple fibres, plain weave	25%	G/HS/87/2		
5513.13.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/87/2			
5513.19.00	--Other woven fabrics of polyester staple fibres	25%	G/HS/87/2			
5513.21.00	-Dyed:	25%	G/HS/87/2			
5513.22.00		--Of polyester staple fibres, plain weave	25%	G/HS/87/2		
5513.23.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/87/2			
5513.29.00	--Other woven fabrics of polyester staple fibres	25%	G/HS/87/2			
5513.31.00	-Of yarns of different colours:	25%	G/HS/87/2			
5513.32.00		--Of polyester staple fibres, plain weave	25%	G/HS/87/2		
5513.33.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/87/2			
5513.33.00	--Other woven fabrics of polyester staple fibres	25%	G/HS/87/2			

468

**SCHEDULE V
CANADA**

55-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5513.39.00	--Other woven fabrics	25%	G/HS/87/2			
5513.41.00	-Printed: --Of polyester staple fibres, plain weave	25%	G/HS/87/2			
5513.42.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/87/2			
5513.43.00	--Other woven fabrics of polyester staple fibres	25%	G/HS/87/2			
5513.49.00	--Other woven fabrics	25%	G/HS/87/2			
	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .					
	-Unbleached or bleached:					
5514.11.00	--Of polyester staple fibres, plain weave	25%	G/HS/87/2			
5514.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/87/2			
5514.13.00	--Other woven fabrics of polyester staple fibres	25%	G/HS/87/2			
5514.19.00	--Other woven fabrics	25%	G/HS/87/2			
	-Dyed:					
5514.21.00	--Of polyester staple fibres, plain weave	25%	G/HS/87/2			
5514.22.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/87/2			
5514.23.00	--Other woven fabrics of polyester staple fibres	25%	G/HS/87/2			
5514.29.00	--Other woven fabrics	25%	G/HS/87/2			
	-Of yarns of different colours:					
5514.31.00	--Of polyester staple fibres, plain weave	25%	G/HS/87/2			
5514.32.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/87/2			
5514.33.00	--Other woven fabrics of polyester staple fibres	25%	G/HS/87/2			
5514.39.00	--Other woven fabrics	25%	G/HS/87/2			
	-Printed:					
5514.41.00	--Of polyester staple fibres, plain weave	25%	G/HS/87/2			

459

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR's on Earlier Concessions
5514.42.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	25%	G/HS/B1/2			
5514.43.00	--Other woven fabrics of polyester staple fibres	25%	G/HS/B1/2			
5514.49.00	--Other woven fabrics	25%	G/HS/B1/2			
	Other woven fabrics of synthetic staple fibres.					
	-Of polyester staple fibres:					
5515.11.00	--Mixed mainly or solely with viscose rayon staple fibres	25%	G/HS/B1/2			
5515.12.00	--Mixed mainly or solely with man-made filaments	25%	G/HS/B1/2			
5515.13.00	--Mixed mainly or solely with wool or fine animal hair	25%	G/HS/B1/2			
5515.19.00	--Other	25%	G/HS/B1/2			
	-Of acrylic or modacrylic staple fibres:					
5515.21.00	--Mixed mainly or solely with man-made filaments	25%	G/HS/B1/2			
5515.22.00	--Mixed mainly or solely with wool or fine animal hair	25%	G/HS/B1/2			
5515.29.00	--Other	25%	G/HS/B1/2			
	-Other woven fabrics:					
5515.91.00	--Mixed mainly or solely with man-made filaments	25%	G/HS/B1/2			
5515.92.00	--Mixed mainly or solely with wool or fine animal hair	25%	G/HS/B1/2			
5515.99.00	--Other	25%	G/HS/B1/2			
	Woven fabrics of artificial staple fibres.					
	-Containing 85% or more by weight of artificial staple fibres:					
5516.11.00	--Unbleached or bleached	25%	G/HS/B1/2			
5516.12.00	--Dyed	25%	G/HS/B1/2			
5516.13.00	--Of yarns of different colours	25%	G/HS/B1/2			
5516.14.00	--Printed	25%	G/HS/B1/2			
	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:					
5516.21.00	--Unbleached or bleached	25%	G/HS/B1/2			
5516.22.00	--Dyed	25%	G/HS/B1/2			
5516.23.00	--Of yarns of different colours	25%	G/HS/B1/2			
5516.24.00	--Printed	25%	G/HS/B1/2			

470

SCHEDULE V
CANADA

55-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:					
5516.31.00	--Unbleached or bleached	25%	G/HS/87/2			
5516.32.00	--Dyed	25%	G/HS/87/2			
5516.33.00	--Of yarns of different colours	25%	G/HS/87/2			
5516.34.00	--Printed	25%	G/HS/87/2			
	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:					
5516.41.00	--Unbleached or bleached	25%	G/HS/87/2			
5516.42.00	--Dyed	25%	G/HS/87/2			
5516.43.00	--Of yarns of different colours	25%	G/HS/87/2			
5516.44.00	--Printed	25%	G/HS/87/2			
	-Other:					
5516.91.00	--Unbleached or bleached	25%	G/HS/87/2			
5516.92.00	--Dyed	25%	G/HS/87/2			
5516.93.00	--Of yarns of different colours	25%	G/HS/87/2			
5516.94.00	--Printed	25%	G/HS/87/2			

**SCHEDULE V
CANADA**

56-I

Chapter 56

**WADDING, FELT AND NONWOVENS, SPECIAL YARNS,
TWINE, CORDAGE, ROPES AND CABLES
AND ARTICLES THEREOF**

Notes.

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading No. 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14); or
 - (e) Metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch bonding process using fibres from the web itself.
3. Heading Nos. 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Heading Nos. 56.02 and 56.03 do not, however, cover:

 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

**SCHEDULE V
CANADA**

56-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.					
5601.10.10	---Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	17.5%	G/HS/87/2			
5601.10.90	---Other	22.5%	G/HS/87/2			
	-Wadding; other articles of wadding:					
	--Of cotton					
5601.21.10	---Wadding	9.2%	G/HS/87/2			
5601.21.20	---Articles of wadding	22.5%	G/HS/87/2			
	--Of man-made fibres					
5601.22.10	---Wadding	9.2%	G/HS/87/2			
5601.22.20	---Articles of wadding	25%	G/HS/87/2			
	--Other					
5601.29.10	---Wadding	9.2%	G/HS/87/2			
5601.29.20	---Articles of wadding	22.5%	G/HS/87/2			
	-Textile flock and dust and mill neps					
	---Textile flock:					
5601.30.11	----Of natural fibres	Free	G/HS/87/2			
5601.30.12	----Of man-made fibres	8.5%	G/HS/87/2			
5601.30.20	---Textile dust and mill neps	Free	G/HS/87/2			
	Felt, whether or not impregnated, coated, covered or laminated.					
	-Needleloom felt and stitch-bonded fibre fabrics					
5602.10.10	---Impregnated, coated, covered or laminated	25%	G/HS/87/2			
	---Other:					
5602.10.91	----Solely of jute	11.3%	G/HS/87/2			
5602.10.99	----Other	25%	G/HS/87/2			
	-Other felt, not impregnated, coated, covered or laminated:					
5602.21.00	--Of wool or fine animal hair	17%	G/HS/87/2			
5602.29.00	--Of other textile materials	21.6%	G/HS/87/2			
5602.90.00	-Other	25%	G/HS/87/2			
5603.00.00	Nonwovens, whether or not impregnated, coated, covered or laminated.	24.8%	G/HS/87/2			

SCHEDULE V
CANADA

56-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5604.10.00	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</p> <p>-Rubber thread and cord, textile covered</p>	10% and 11¢/kg	G/HS/R7/2			
5604.20.10	<p>-High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated</p> <p>---Of polyesters or of nylon or other polyamides</p>	10% and 11¢/kg	G/HS/R7/2			
5604.20.20	<p>---Of viscose rayon</p>	9.9%	G/HS/R7/2			
5604.90.00	<p>-Other</p>	10% and 11¢/kg	G/HS/R7/2			
5605.00.00	<p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</p>	10% and 11¢/kg	G/HS/R7/2			
5606.00.11	<p>Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</p> <p>---Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn):</p> <p>----Containing 50% or more by weight of hair</p>	5.5%	G/HS/R7/2			
5606.00.12	<p>----Solely of silk or of silk mixed solely with vegetable fibres</p>	Free	G/HS/R7/2			
5606.00.13	<p>----Solely of jute</p>	15%	G/HS/R7/2			
5606.00.19	<p>----Other</p>	10% and 11¢/kg	G/HS/R7/2			
5606.00.21	<p>---Chenille yarn (including flock chenille yarn):</p> <p>----Solely of silk or of silk mixed solely with vegetable fibres</p>	Free	G/HS/R7/2			
5606.00.29	<p>----Other</p>	10% and 11¢/kg	G/HS/R7/2			

774

SCHEDULE V
CANADA

56-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
5606.00.31	---Loop wale-yarn:	5.5%	G/HS/87/2			
5606.00.39	----Containing 50% or more by weight of hair ----Other	10% and 114/kg	G/HS/87/2			
5607.10.10	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. -Of jute or other textile bast fibres of heading No. 53.03 ---Of a circumference not exceeding 25.4 mm	13.5%	G/HS/87/2			
5607.10.20	---Of a circumference exceeding 25.4 mm -Of sisal or other textile fibres of the genus Agave:	20.1%	G/HS/87/2			
5607.21.00	--Binder or baler twine --Other	Free	G/HS/87/2			
5607.29.10	---Of a circumference not exceeding 25.4 mm	12.5%	G/HS/87/2			
5607.29.20	---Of a circumference exceeding 25.4 mm -Of abaca (Manila hemp or <i>Musa textilis</i> Nees) or other hard (leaf) fibres	20%	G/HS/87/2			
5607.30.10	---Of a circumference not exceeding 25.4 mm	12.5%	G/HS/87/2			
5607.30.20	---Of a circumference exceeding 25.4 mm -Of polyethylene or polypropylene:	20%	G/HS/87/2			
5607.41.00	--Binder or baler twine --Other	Free	G/HS/87/2			
5607.49.10	---Of a circumference not exceeding 25.4 mm	10% and 114/kg	G/HS/87/2			
5607.49.20	---Of a circumference exceeding 25.4 mm -Of other synthetic fibres	20.1%	G/HS/87/2			
5607.50.10	---Of a circumference not exceeding 25.4 mm	10% and 114/kg	G/HS/87/2			
5607.50.20	---Of a circumference exceeding 25.4 mm -Other	20.1%	G/HS/87/2			
5607.90.10	---Of a circumference not exceeding 25.4 mm	12.5%	G/HS/87/2			
5607.90.20	---Of a circumference exceeding 25.4 mm	20.1%	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5608.11.00	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials. -Of man-made textile materials: --Made up fishing nets	25%	G/HS/R7/2			
5608.19.10	---Other ---Solely of polyethylene monofilament, to be employed in the protection of fruit crops from birds	20%	G/HS/R7/2			
5608.19.90	---Other	25%	G/HS/R7/2			
5608.90.00	-Other	20%	G/HS/R7/2			
5609.00.00	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	23.2%	G/HS/R7/2			

**SCHEDULE V
CANADA**

57-i

Chapter 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes.

1. For the purpose of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	Carpets and other textile floor coverings, knotted, whether or not made up.					
5701.10.10	-Of wool or fine animal hair	20%	G/HS/87/2			
5701.10.90	---Machine knotted	10% ¹¹	G/HS/87/2			
	---Other					
	-Of other textile materials					
5701.90.10	---Machine knotted	20%	G/HS/87/2			
5701.90.90	---Other	10% ¹¹	G/HS/87/2			
	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.					
5702.10.00	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	20%	G/HS/87/2			
5702.20.00	-Floor coverings of coconut fibres (coir)	Free	G/HS/87/2			
	-Other, of pile construction, not made up:					
5702.31.00	--Of wool or fine animal hair	20%	G/HS/87/2			
5702.32.00	--Of man-made textile materials	20%	G/HS/87/2			
5702.39.00	--Of other textile materials	20%	G/HS/87/2			
	-Other, of pile construction, made up:					
5702.41.00	--Of wool or fine animal hair	20%	G/HS/87/2			
5702.42.00	--Of man-made textile materials	22%	G/HS/87/2			
5702.49.00	--Of other textile materials	22%	G/HS/87/2			
	-Other, not of pile construction, not made up:					
5702.51.00	--Of wool or fine animal hair	20%	G/HS/87/2			
5702.52.00	--Of man-made textile materials	20%	G/HS/87/2			
	--Of other textile materials					
5702.59.10	---Of straw, hemp, flax tow or jute	10-22%	G/HS/87/2			
5702.59.90	---Other	20%	G/HS/87/2			
	-Other, not of pile construction, made up:					
5702.91.00	--Of wool or fine animal hair	20%	G/HS/87/2			
5702.92.00	--Of man-made textile materials	22%	G/HS/87/2			
	--Of other textile materials					
5702.99.10	---Of straw, hemp, flax tow or jute	10-22%	G/HS/87/2			
5702.99.90	---Other	20%	G/HS/87/2			
<p>¹¹ Articles produced more than 50 years prior to importation under Ministerial regulations unbound.</p> <p>¹² Articles produced more than 50 years prior to importation under Ministerial regulations unbound.</p>						

**SCHEDULE V
CANADA**

57-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
5703.10.00 5703.20.00 5703.30.00 5703.90.00	Carpets and other textile floor coverings, tufted, whether or not made up. -Of wool or fine animal hair -Of nylon or other polyamides -Of other man-made textile materials -Of other textile materials	20% 20% 20% 20%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
5704.10.00 5704.90.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up. -Tiles, having a maximum surface area of 0.3 m ² -Other	20% 20%	G/HS/87/2 G/HS/87/2			
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	19%	G/HS/87/2			

479

**SCHEDULE V
CANADA**

58 i

Chapter 58

**SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY**

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No. 58.01 also includes woven welt pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purpose of heading No. 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
5. For the purpose of heading No. 58.06, the expression "narrow woven fabrics" means
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.
6. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).
7. In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

58
i

**SCHEDULE V
CANADA**

58-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5801.10.00	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.	25%	G/HS/87/2			
5801.21.00	-Of wool or fine animal hair	25%	G/HS/87/2			
5801.22.10	-Of cotton:	17.5%	G/HS/87/2			
5801.22.90	--Uncut weft pile fabrics	15%	G/HS/87/2			
5801.23.10	--Cut corduroy	25%	G/HS/87/2			
5801.23.20	---Solely of cotton	15%	G/HS/87/2			
5801.24.00	---Other	25%	G/HS/87/2			
5801.25.10	--Other weft pile fabrics	15%	G/HS/87/2			
5801.25.20	---Not containing man-made fibres	15%	G/HS/87/2			
5801.26.00	---Containing man-made fibres	25%	G/HS/87/2			
5801.31.00	--Warp pile fabrics, épinglé (uncut)	17.9%	G/HS/87/2			
5801.32.00	--Warp pile fabrics, cut	15%	G/HS/87/2			
5801.33.00	---Not containing man-made fibres	15%	G/HS/87/2			
5801.34.00	---Containing man-made fibres	25%	G/HS/87/2			
5801.35.00	--Chenille fabrics	20.2%	G/HS/87/2			
5801.36.00	-Of man-made fibres:	25%	G/HS/87/2			
5801.90.10	--Uncut weft pile fabrics	25%	G/HS/87/2			
5801.90.90	--Cut corduroy	25%	G/HS/87/2			
5801.90.90	--Other weft pile fabrics	25%	G/HS/87/2			
5801.90.90	--Warp pile fabrics, épinglé (uncut)	25%	G/HS/87/2			
5801.90.90	--Warp pile fabrics, cut	25%	G/HS/87/2			
5801.90.90	--Chenille fabrics	25%	G/HS/87/2			
5801.90.90	-Of other textile materials	Free	G/HS/87/2			
5802.11.00	---Containing more than 50% by weight of silk, but not containing wool or hair	Free	G/HS/87/2			
5802.19.00	---Other	17.5%	G/HS/87/2			
5802.20.00	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.	Free	G/HS/87/2			
5802.30.00	-Terry towelling and similar woven terry fabrics, of cotton:	25%	G/HS/87/2			
5802.30.00	--Unbleached	25%	G/HS/87/2			
5802.30.00	--Other	17.5%	G/HS/87/2			
5802.30.00	-Terry towelling and similar woven terry fabrics, of other textile materials	25%	G/HS/87/2			
5802.30.00	-Tufted textile fabrics	25%	G/HS/87/2			

481

SCHEDULE V
CANADA

EA-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5803.10.10	Gauze, other than narrow fabrics of heading No. 58.08. -Of cotton ---Solely of cotton, unbleached, of a weight not exceeding 40 g/m ² ---Other -Of other textile materials ---Of wool: ----In the grey or unfinished condition, of a weight not exceeding 135 g/m ² ----Other ---Other	Free	G/HS/87/2			
5803.10.90		19.7%	G/HS/87/2			
5803.90.11		15%	G/HS/87/2			
5803.90.19		25% but not to exceed \$3.10/kg	G/HS/87/2			
5803.90.90		21.1%	G/HS/87/2			
5804.10.10	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs. -Tulles and other net fabrics ---Solely of vegetable fibres ---Other -Mechanically made lace: --Of man-made fibres --Of other textile materials -Hand-made lace ---Solely of vegetable fibres ---Other Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up. ---Hand-woven tapestries ---Other	10%	G/HS/87/2			
5804.10.90		20%	G/HS/87/2			
5804.21.00		17.5%	G/HS/87/2			
5804.29.00		10%	G/HS/87/2			
5804.30.10		10%	G/HS/87/2			
5804.30.90		20%	G/HS/87/2			
5805.00.10		Free	G/HS/87/2			
5805.00.90		22.5%	G/HS/87/2			

**SCHEDULE V
CANADA**

58-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).					
	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics					
5806.10.10	---Of silk; of cotton or other vegetable fibres	15.7%	G/HS/87/2			
5806.10.90	---Other	25%	G/HS/87/2			
5806.20.00	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	25%	G/HS/87/2			
	-Other woven fabrics:					
	--Of cotton					
5806.31.10	---Solely of cotton, unbleached, not mercerized	15%	G/HS/87/2			
5806.31.20	---Other, solely of cotton	17.5%	G/HS/87/2			
5806.31.30	---Containing man-made fibres	25%	G/HS/87/2			
5806.31.90	---Other	20.1%	G/HS/87/2			
5806.32.00	--Of man-made fibres	22.5%	G/HS/87/2			
	--Of other textile materials					
5806.39.10	---Solely of jute; containing more than 50% by weight of silk	Free	G/HS/87/2			
5806.39.90	---Other	22.5%	G/HS/87/2			
5806.40.00	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	24%	G/HS/87/2			
	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.					
	-Woven					
5807.10.10	---Labels	23.8%	G/HS/87/2			
5807.10.20	---Badges and similar articles	15%	G/HS/87/2			
5807.90.00	-Other	15%	G/HS/87/2			

103

SCHEDULE V
CANADA

58-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
5808.10.00 5808.90.00	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles. -Braids in the piece -Other	20% 24.4%	G/HS/R7/2 G/HS/R7/2			
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	25%	G/HS/R7/2			
5810.10.00	Embroidery in the piece, in strips or in motifs. -Embroidery without visible ground -Other embroidery:	12.4%	G/HS/R7/2			
5810.91.10	--Of cotton ---Solely of cotton or of cotton mixed solely with other vegetable fibres	10%	G/HS/R7/2			
5810.91.90	---Other	20%	G/HS/R7/2			
5810.92.00	--Of man-made fibres	20%	G/HS/R7/2			
5810.99.00	--Of other textile materials	20%	G/HS/R7/2			
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	25%	G/HS/R7/2			

787

**SCHEDULE V
CANADA**

59-1

Chapter 59

**IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE
FABRICS, TEXTILE ARTICLES OF A KIND
SUITABLE FOR INDUSTRIAL USE**

Notes.

1. Except where the context otherwise requires, for the purpose of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapter 50 to 55 and heading Nos 58 03 and 58 06, the brads and ornamental trimmings in the piece of heading No. 58 08 and the knitted or crocheted fabrics of heading No. 60 02
2. Heading No. 59 03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30° (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39), or
 - (6) Textile products of heading No. 58 11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56 04.
3. For the purpose of heading No. 59 05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting)

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48 14) or on a textile backing (generally heading No. 59 07)

465

**SCHEDULE V
CANADA**

59 #

4. For the purpose of heading No. 59 06, the expression "rubberized textile fabrics" means:
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56 04;
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and
 - (d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 58 11.
5. Heading No. 59 07 does not apply to:
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading No. 44 08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68 05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68 14); or
 - (h) Metal foil on a backing of textile fabrics (Section XV)
6. Heading No. 59 10 does not apply to:
- (a) Transmission or conveyor belts or belting of textile material of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No. 40 10).

**SCHEDULE V
CANADA**

59 - iii

7. Heading No. 59 11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of heading Nos. 59 08 to 59 10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;
 - (ii) Bolling cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabric with multiple warp or woof, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabric reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials.
 - (b) Textile articles (other than those of heading Nos. 59 08 to 59 10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos cement), gaskets, washers, polishing discs and other machinery parts).

SCHEDULE V
CANADA

59-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations. -Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	22.5%	G/HS/87/2			
5901.90.10	-Other	10.2%	G/HS/87/2			
5901.90.90	---Prepared painting canvas ---Other	22.5%	G/HS/87/2			
5902.10.00	Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	12.5%	G/HS/87/2			
5902.20.00	-Of nylon or other polyamides	12.5%	G/HS/87/2			
5902.90.00	-Of polyesters -Other	12.5%	G/HS/87/2			
5903.10.10	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02. -With polyvinyl chloride ---Textile fabrics not containing man-made fibres	22.5%	G/HS/87/2			
5903.10.20	---Textile fabrics containing man-made fibres	25%	G/HS/87/2			
5903.20.10	-With polyurethane ---Textile fabrics not containing man-made fibres	22.5%	G/HS/87/2			
5903.20.20	---Textile fabrics containing man-made fibres	25%	G/HS/87/2			
5903.90.10	-Other ---Textile fabrics not containing man-made fibres	22.5%	G/HS/87/2			
5903.90.20	---Textile fabrics containing man-made fibres	25%	G/HS/87/2			

884

**SCHEDULE V
CANADA**

59-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
5904.10.00	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape. -Linoleum	10%	G/HS/87/2			
5904.91.00	-Other: --With a base consisting of needleloom felt or nonwovens	25%	G/HS/87/2			
5904.92.00	--With other textile base	25%	G/HS/87/2			
5905.00.10	Textile wall coverings. ---Of jute backed with paper	11.3%	G/HS/87/2			
5905.00.91	---Other: ----Backed with wallpaper base (hanging stock), whether or not coated or pre-pasted	7.5%	G/HS/87/2			
5905.00.99	----Other	22.5%	G/HS/87/2			
5906.10.10	Rubberized textile fabrics, other than those of heading No. 59.02. -Adhesive tape of a width not exceeding 20 cm ---Textile fabrics not containing man-made fibres	22.5%	G/HS/87/2			
5906.10.20	---Textile fabrics containing man-made fibres	25%	G/HS/87/2			
5906.91.10	-Other: --Knitted or crocheted ---Textile fabrics not containing man-made fibres	22.5%	G/HS/87/2			
5906.91.20	---Textile fabrics containing man-made fibres	25%	G/HS/87/2			
5906.99.10	-Other ---Textile fabrics not containing man-made fibres	22.5%	G/HS/87/2			
5906.99.20	---Textile fabrics containing man-made fibres	25%	G/HS/87/2			
	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like. ---Textile fabrics otherwise impregnated, coated or covered:					

684

SCHEDULE V
CANADA

59-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR's on Earlier Concessions
5907.00.11	----Oilcloth	11.3%	G/HS/R7/2			
5907.00.12	----Other, textile fabrics not containing man-made fibres	22.5%	G/HS/R7/2			
5907.00.13	----Other, textile fabrics containing man-made fibres	25%	G/HS/R7/2			
5907.00.20	---Painted canvas being theatrical scenery, studio back-cloths or the like	22.6%	G/HS/R7/2			
5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	22.2%	G/HS/R7/2			
	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials.					
5909.00.10	---Fire hose	20%	G/HS/R7/2			
5909.00.90	---Other	24%	G/HS/R7/2			
5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.	17.5%	G/HS/R7/2			
	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.					
5911.10.00	-Textile fabrics, felt and felt-lined woven fabrics, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses	22.5%	G/HS/R7/2			
5911.20.00	-Bolting cloth, whether or not made up -Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	22.1%	G/HS/R7/2			
5911.31.00	--Weighing less than 650 g/m ²	9.2%	G/HS/R7/2			

490

SCHEDULE V
CANADA

59-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
5911.32.00 5911.40.00	--Weighing 650 g/m ² or more --Straining cloth of a kind used in oil presses or the like, including that of human hair -Other	9.2% 25%	G/HS/87/2 G/HS/87/2			
5911.90.11	---Blankets, blanketing or lapping: ----Of a kind used on offset printing machinery	12.5%	G/HS/87/2			
5911.90.19 5911.90.90	----Other ---Other	Free 19.1%	G/HS/87/2 G/HS/87/2			

**SCHEDULE V
CANADA**

60-1

Chapter 60

KNITTED OR CROCHETED FABRICS

Notes.

1. This Chapter does not cover
 - (a) Crochet lace of heading No. 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07, or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch bonded goods in which the chain stitches are formed of textile yarn.

**SCHEDULE V
CANADA**

60-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
6001.10.00	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	25%	G/HS/87/2			
	--"Long pile" fabrics	25%	G/HS/87/2			
	--Looped pile fabrics:					
	--Of cotton	25%	G/HS/87/2			
	--Of man-made fibres	25%	G/HS/87/2			
	--Of other textile materials	25%	G/HS/87/2			
	-Other:					
	--Of cotton	25%	G/HS/87/2			
	--Of man-made fibres	25%	G/HS/87/2			
	--Of other textile materials	25%	G/HS/87/2			
	Other knitted or crocheted fabrics.	25%	G/HS/87/2			
	-Of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	25%	G/HS/87/2			
	-Other, of a width not exceeding 30 cm	25%	G/HS/87/2			
	-Of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	25%	G/HS/87/2			
	-Other fabrics, warp knit (including those made on galloon knitting machines):					
	--Of wool or fine animal hair	25%	G/HS/87/2			
	--Of cotton	25%	G/HS/87/2			
	--Of man-made fibres	25%	G/HS/87/2			
	--Other	25%	G/HS/87/2			
	-Other:					
	--Of wool or fine animal hair	25%	G/HS/87/2			
	--Of cotton	25%	G/HS/87/2			
	--Of man-made fibres	25%	G/HS/87/2			
	--Other	25%	G/HS/87/2			

403

**SCHEDULE V
CANADA**

61 I

Chapter 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED

Notes.

1. This Chapter applies only to made up knitted or crocheted articles
2. This Chapter does not cover:
 - (a) Goods of heading No. 62 12;
 - (b) Worn clothing or other worn articles of heading No. 63 09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90 21)
3. For the purpose of heading Nos. 61 03 and 61 04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61 07, 61 08 or 61 09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

4
5
4

**SCHEDULE V
CANADA**

61-ii

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

4. Heading Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading No. 61.05 does not cover sleeveless garments.
5. For the purpose of heading No. 61.11:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins.
 - (b) Articles which are, *prima facie*, classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.
6. For the purpose of heading No. 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a "ski overall", that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Garments which are, *prima facie*, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13

61-ii

**SCHEDULE V
CANADA**

61 III

-
8. *Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.*
 9. *Articles of this Chapter may be made of metal thread.*

**SCHEDULE V
CANADA**

61-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6101.10.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 81.03.					
6101.20.00	-Of wool or fine animal hair	25%	G/HS/87/2			
6101.30.00	-Of cotton	25%	G/HS/87/2			
6101.90.00	-Of man-made fibres	25%	G/HS/87/2			
	-Of other textile materials	25%	G/HS/87/2			
	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.					
6102.10.00	-Of wool or fine animal hair	25%	G/HS/87/2			
6102.20.00	-Of cotton	25%	G/HS/87/2			
6102.30.00	-Of man-made fibres	25%	G/HS/87/2			
6102.90.00	-Of other textile materials	25%	G/HS/87/2			
	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
	-Suits:					
6103.11.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6103.12.00	--Of synthetic fibres	25%	G/HS/87/2			
6103.19.00	--Of other textile materials	25%	G/HS/87/2			
	-Ensembles:					
6103.21.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6103.22.00	--Of cotton	25%	G/HS/87/2			
6103.23.00	--Of synthetic fibres	25%	G/HS/87/2			
6103.29.00	--Of other textile materials	25%	G/HS/87/2			
	-Jackets and blazers:					
6103.31.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6103.32.00	--Of cotton	25%	G/HS/87/2			
6103.33.00	--Of synthetic fibres	25%	G/HS/87/2			
6103.39.00	--Of other textile materials	25%	G/HS/87/2			
	-Trousers, bib and brace overalls, breeches and shorts:					
6103.41.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6103.42.00	--Of cotton	25%	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6103.43.00 6103.49.00	--Of synthetic fibres --Of other textile materials	25% 25%	G/HS/R1/2 G/HS/R1/2			
	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
	-Suits:					
6104.11.00	--Of wool or fine animal hair	25%	G/HS/R1/2			
6104.12.00	--Of cotton	25%	G/HS/R1/2			
6104.13.00	--Of synthetic fibres	25%	G/HS/R1/2			
6104.19.00	--Of other textile materials	25%	G/HS/R1/2			
	-Ensembles:					
6104.21.00	--Of wool or fine animal hair	25%	G/HS/R1/2			
6104.22.00	--Of cotton	25%	G/HS/R1/2			
6104.23.00	--Of synthetic fibres	25%	G/HS/R1/2			
6104.29.00	--Of other textile materials	25%	G/HS/R1/2			
	-Jackets:					
6104.31.00	--Of wool or fine animal hair	25%	G/HS/R1/2			
6104.32.00	--Of cotton	25%	G/HS/R1/2			
6104.33.00	--Of synthetic fibres	25%	G/HS/R1/2			
6104.39.00	--Of other textile materials	25%	G/HS/R1/2			
	-Dresses:					
6104.41.00	--Of wool or fine animal hair	25%	G/HS/R1/2			
6104.42.00	--Of cotton	25%	G/HS/R1/2			
6104.43.00	--Of synthetic fibres	25%	G/HS/R1/2			
6104.44.00	--Of artificial fibres	25%	G/HS/R1/2			
6104.49.00	--Of other textile materials	25%	G/HS/R1/2			
	-Skirts and divided skirts:					
6104.51.00	--Of wool or fine animal hair	25%	G/HS/R1/2			
6104.52.00	--Of cotton	25%	G/HS/R1/2			
6104.53.00	--Of synthetic fibres	25%	G/HS/R1/2			
6104.59.00	--Of other textile materials	25%	G/HS/R1/2			
	-Trousers, bib and brace overalls, breeches and shorts:					
6104.61.00	--Of wool or fine animal hair	25%	G/HS/R1/2			
6104.62.00	--Of cotton	25%	G/HS/R1/2			
6104.63.00	--Of synthetic fibres	25%	G/HS/R1/2			
6104.69.00	--Of other textile materials	25%	G/HS/R1/2			
	Men's or boys' shirts, knitted or crocheted.					
6105.10.00	-Of cotton	25%	G/HS/R1/2			
6105.20.00	-Of man-made fibres	25%	G/HS/R1/2			

L
G
C

**SCHEDULE V
CANADA**

61-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
6105.90.00	-Of other textile materials	25%	G/HS/87/2			
	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.					
6106.10.00	-Of cotton	25%	G/HS/87/2			
6106.20.00	-Of man-made fibres	25%	G/HS/87/2			
6106.90.00	-Of other textile materials	25%	G/HS/87/2			
	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
	-Underpants and briefs:					
6107.11.00	--Of cotton	25%	G/HS/87/2			
6107.12.00	--Of man-made fibres	25%	G/HS/87/2			
6107.19.00	--Of other textile materials	25%	G/HS/87/2			
	-Nightshirts and pyjamas:					
6107.21.00	--Of cotton	25%	G/HS/87/2			
6107.22.00	--Of man-made fibres	25%	G/HS/87/2			
6107.29.00	--Of other textile materials	25%	G/HS/87/2			
	-Other:					
6107.91.00	--Of cotton	25%	G/HS/87/2			
6107.92.00	--Of man-made fibres	25%	G/HS/87/2			
6107.99.00	--Of other textile materials	25%	G/HS/87/2			
	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
	-Slips and petticoats:					
6108.11.00	--Of man-made fibres	25%	G/HS/87/2			
6108.19.00	--Of other textile materials	25%	G/HS/87/2			
	-Briefs and panties:					
6108.21.00	--Of cotton	25%	G/HS/87/2			
6108.22.00	--Of man-made fibres	25%	G/HS/87/2			
6108.29.00	--Of other textile materials	25%	G/HS/87/2			
	-Nightdresses and pyjamas:					
6108.31.00	--Of cotton	25%	G/HS/87/2			
6108.32.00	--Of man-made fibres	25%	G/HS/87/2			
6108.39.00	--Of other textile materials	25%	G/HS/87/2			
	-Other:					
6108.91.00	--Of cotton	25%	G/HS/87/2			
6108.92.00	--Of man-made fibres	25%	G/HS/87/2			
6108.99.00	--Of other textile materials	25%	G/HS/87/2			

664

**SCHEDULE V
CANADA**

G14

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR's on Earlier Concessions
6109.10.00 6109.90.00	T-shirts, singlets and other vests, knitted or crocheted. -Of cotton -Of other textile materials	25% 25%	G/H/S/R7/2 G/H/S/R7/2			
6110.10.10 6110.10.90 6110.20.00 6110.30.00 6110.90.00	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted. -Of wool or fine animal hair ---Women's or girls', valued at not less than \$20/kg ---Other -Of cotton -Of man-made fibres -Of other textile materials	25% 25% 25% 25% 25%	G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2			
6111.10.00 6111.20.00 6111.30.00 6111.90.00	Babies' garments and clothing accessories, knitted or crocheted. -Of wool or fine animal hair -Of cotton -Of synthetic fibres -Of other textile materials	25% 25% 25% 25%	G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2			
6112.11.00 6112.12.00 6112.19.00 6112.20.00 6112.31.00 6112.39.00 6112.41.00 6112.49.00	Track suits, ski suits and swimwear, knitted or crocheted. -Track suits: --Of cotton --Of synthetic fibres --Of other textile materials -Ski suits -Men's or boys' swimwear: --Of synthetic fibres --Of other textile materials -Women's or girls' swimwear: --Of synthetic fibres --Of other textile materials	25% 25% 25% 25% 25% 25% 25% 25%	G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2 G/H/S/R7/2			
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	25%	G/H/S/R7/2			

500

SCHEDULE V
CANADA

61-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6114.10.00	Other garments, knitted or crocheted.	25%	G/HS/87/2			
6114.20.00	-Of wool or fine animal hair	25%	G/HS/87/2			
6114.30.00	-Of cotton	25%	G/HS/87/2			
6114.90.00	-Of man-made fibres	25%	G/HS/87/2			
6114.90.00	-Of other textile materials	25%	G/HS/87/2			
	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.					
6115.11.00	-Panty hose and tights:					
6115.11.00	--Of synthetic fibres, measuring per single yarn less than 67 decitex	25%	G/HS/87/2			
6115.12.00	--Of synthetic fibres, measuring per single yarn 67 decitex or more	25%	G/HS/87/2			
6115.19.00	--Of other textile materials	25%	G/HS/87/2			
6115.20.00	-Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	17.5% and 3.3¢ /pair	G/HS/87/2			
6115.91.00	-Other:					
6115.91.00	--Of wool or fine animal hair	20%	G/HS/87/2			
6115.92.00	--Of cotton	17.5% and 3.3¢ /pair	G/HS/87/2			
6115.93.00	--Of synthetic fibres	17.5% and 3.3¢ /pair	G/HS/87/2			
6115.99.00	--Of other textile materials	17.5% and 3.3¢ /pair	G/HS/87/2			
6116.10.00	Gloves, mittens and mitts, knitted or crocheted.					
6116.10.00	-Gloves impregnated, coated or covered with plastics or rubber	25%	G/HS/87/2			
6116.91.00	-Other:					
6116.91.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6116.92.00	--Of cotton	25%	G/HS/87/2			
6116.93.00	--Of synthetic fibres	25%	G/HS/87/2			
6116.99.00	--Of other textile materials	25%	G/HS/87/2			

501

SCHEDULE V
CANADA

61-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6117.10.00	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	25%	G/HS/R7/2			
6117.20.00	-Shawls, scarves, mufflers, mantillas, veils and the like	25%	G/HS/R7/2			
6117.80.10	-Ties, bow ties and cravats	15%	G/HS/R7/2			
6117.80.90	-Other accessories	25%	G/HS/R7/2			
6117.90.00	---Belts; badges and the like	25%	G/HS/R7/2			
6117.90.00	---Other	25%	G/HS/R7/2			
6117.90.00	-Parts	25%	G/HS/R7/2			

**SCHEDULE V
CANADA**

62-1

Chapter 62

**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED**

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12.)
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading No. 63.09, or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purpose of heading Nos. 62.03 and 62.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and
 - one suit coat or jacket, the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising

**SCHEDULE V
CANADA**

62 H

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

4. For the purpose of heading No. 62.09

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
- (b) Articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.

5. Garments which are, *prima facie*, classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in heading No. 62.10.

6. For the purpose of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind cheater, wind jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 62.14.

**SCHEDULE V
CANADA**

62 - iii

-
8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments
 9. Articles of this Chapter may be made of metal thread.

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6201.11.00 6201.12.00 6201.13.00 6201.19.00 6201.91.00 6201.92.10 6201.92.90 6201.93.00 6201.99.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03. -Overcoats, raincoats, car-coats, capes, cloaks and similar articles: --Of wool or fine animal hair --Of cotton --Of man-made fibres --Of other textile materials -Other: --Of wool or fine animal hair --Of cotton ---Men's ski-jackets, solely of cotton ---Other --Of man-made fibres --Of other textile materials	25% 22.5% 25% 22.5% 25% 30% 22.5% 22.5% 22.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
6202.11.00 6202.12.00 6202.13.00 6202.19.00 6202.91.00 6202.92.00 6202.93.00 6202.99.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04. -Overcoats, raincoats, car-coats, capes, cloaks and similar articles: --Of wool or fine animal hair --Of cotton --Of man-made fibres --Of other textile materials -Other: --Of wool or fine animal hair --Of cotton --Of man-made fibres --Of other textile materials	25% 22.5% 25% 20% 25% 22.5% 25% 22.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
6203.11.00 6203.12.00 6203.19.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). -Suits: --Of wool or fine animal hair --Of synthetic fibres --Of other textile materials -Ensembles:	25% 25% 22.6%	G/HS/87/2 G/HS/87/2 G/HS/87/2			

**SCHEDULE V
CANADA**

62-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
6203.21.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6203.22.00	--Of cotton	22.5%	G/HS/87/2			
6203.23.00	--Of synthetic fibres	25%	G/HS/87/2			
6203.29.00	--Of other textile materials	22.6%	G/HS/87/2			
	-Jackets and blazers:					
6203.31.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6203.32.00	--Of cotton	22.5%	G/HS/87/2			
6203.33.00	--Of synthetic fibres	25%	G/HS/87/2			
6203.39.00	--Of other textile materials	22.6%	G/HS/87/2			
	-Trousers, bib and brace overalls, breeches and shorts:					
6203.41.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6203.42.00	--Of cotton	22.5%	G/HS/87/2			
6203.43.00	--Of synthetic fibres	25%	G/HS/87/2			
6203.49.00	--Of other textile materials	25%	G/HS/87/2			
	Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
	-Suits:					
6204.11.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6204.12.00	--Of cotton	22.5%	G/HS/87/2			
6204.13.00	--Of synthetic fibres	25%	G/HS/87/2			
6204.19.00	--Of other textile materials	25%	G/HS/87/2			
	-Ensembles:					
6204.21.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6204.22.00	--Of cotton	22.5%	G/HS/87/2			
6204.23.00	--Of synthetic fibres	25%	G/HS/87/2			
6204.29.00	--Of other textile materials	22.5%	G/HS/87/2			
	-Jackets:					
6204.31.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6204.32.00	--Of cotton	22.5%	G/HS/87/2			
6204.33.00	--Of synthetic fibres	25%	G/HS/87/2			
6204.39.00	--Of other textile materials	22.5%	G/HS/87/2			
	-Dresses:					
6204.41.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6204.42.00	--Of cotton	22.5%	G/HS/87/2			
6204.43.00	--Of synthetic fibres	25%	G/HS/87/2			
6204.44.00	--Of artificial fibres	25%	G/HS/87/2			
6204.49.00	--Of other textile materials	20%	G/HS/87/2			
	-Skirts and divided skirts:					
6204.51.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6204.52.00	--Of cotton	22.5%	G/HS/87/2			
6204.53.00	--Of synthetic fibres	25%	G/HS/87/2			

507

SCHEDULE V
CANADA

G2-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6204.59.00	--Of other textile materials -Trousers, bib and brace overalls, breeches and shorts:	22.5%	G/HS/R7/2			
6204.61.00	--Of wool or fine animal hair	25%	G/HS/R7/2			
6204.62.00	--Of cotton	22.5%	G/HS/R7/2			
6204.63.00	--Of synthetic fibres	25%	G/HS/R7/2			
6204.69.00	--Of other textile materials	22.5%	G/HS/R7/2			
	Men's or boys' shirts.					
6205.10.00	-Of wool or fine animal hair	25%	G/HS/R7/2			
6205.20.00	-Of cotton	22.5%	G/HS/R7/2			
6205.30.00	-Of man-made fibres	25%	G/HS/R7/2			
6205.90.00	-Of other textile materials	25%	G/HS/R7/2			
	Women's or girls' blouses, shirts and shirt-blouses.					
6206.10.00	-Of silk or silk waste	20%	G/HS/R7/2			
6206.20.00	-Of wool or fine animal hair	25%	G/HS/R7/2			
6206.30.00	-Of cotton	22.5%	G/HS/R7/2			
6206.40.00	-Of man-made fibres	25%	G/HS/R7/2			
6206.90.00	-Of other textile materials	22.5%	G/HS/R7/2			
	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.					
	-Underpants and briefs:					
6207.11.00	--Of cotton	22.5%	G/HS/R7/2			
6207.19.00	--Of other textile materials	25%	G/HS/R7/2			
	-Nightshirts and pyjamas:					
6207.21.00	--Of cotton	22.5%	G/HS/R7/2			
6207.22.00	--Of man-made fibres	25%	G/HS/R7/2			
6207.29.00	--Of other textile materials	20%	G/HS/R7/2			
	-Other:					
6207.91.00	--Of cotton	22.5%	G/HS/R7/2			
6207.92.00	--Of man-made fibres	25%	G/HS/R7/2			
6207.99.00	--Of other textile materials	22.5%	G/HS/R7/2			

500

SCHEDULE V
CANADA

62-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.					
6208.11.00	-Slips and petticoats: --Of man-made fibres	25%	G/HS/87/2			
6208.19.00	--Of other textile materials	21.8%	G/HS/87/2			
	Nightdresses and pyjamas:					
6208.21.00	--Of cotton	22.5%	G/HS/87/2			
6208.22.00	--Of man-made fibres	25%	G/HS/87/2			
6208.29.00	--Of other textile materials	20%	G/HS/87/2			
	-Other:					
6208.91.00	--Of cotton	22.5%	G/HS/87/2			
6208.92.00	--Of man-made fibres	25%	G/HS/87/2			
6208.99.00	--Of other textile materials	20%	G/HS/87/2			
	Babies' garments and clothing accessories.					
6209.10.00	-Of wool or fine animal hair	25%	G/HS/87/2			
6209.20.00	-Of cotton	22.5%	G/HS/87/2			
6209.30.00	-Of synthetic fibres	25%	G/HS/87/2			
6209.90.00	-Of other textile materials	24.3%	G/HS/87/2			
	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.					
6210.10.00	-Of fabrics of heading No. 56.02 or 56.03	23.9%	G/HS/87/2			
6210.20.00	-Other garments, of the type described in subheadings 6201.11 to 6201.19	24.3%	G/HS/87/2			
6210.30.00	-Other garments, of the type described in subheadings 6202.11 to 6202.19	24.3%	G/HS/87/2			
6210.40.00	-Other men's or boys' garments	24.3%	G/HS/87/2			
6210.50.00	-Other women's or girls' garments	24.2%	G/HS/87/2			
	Track suits, ski suits and swimwear; other garments					
	-Swimwear:					
6211.11.00	--Men's or boys'	24.4%	G/HS/87/2			
6211.12.00	--Women's or girls'	25%	G/HS/87/2			
6211.20.00	-Ski suits	25%	G/HS/87/2			
	-Other garments, men's or boys':					
6211.31.00	--Of wool or fine animal hair	25%	G/HS/87/2			
6211.32.00	--Of cotton	22.5%	G/HS/87/2			

609

SCHEDULE V
CANADA

62-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6211.33.00	--Of man-made fibres	25%	G/HS/R1/2			
6211.39.00	--Of other textile materials	22%	G/HS/R1/2			
6211.41.00	-Other garments, women's or girls':					
6211.42.00	--Of wool or fine animal hair	25%	G/HS/R1/2			
	--Of cotton	22.5%	G/HS/R1/2			
	--Of man-made fibres					
6211.43.10	---Sarls	9.2%	G/HS/R1/2			
6211.43.90	---Other	25%	G/HS/R1/2			
	--Of other textile materials					
6211.49.10	---Sarls	9.2%	G/HS/R1/2			
6211.49.90	---Other	22.5%	G/HS/R1/2			
	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.					
6212.10.00	-Brassières	25%	G/HS/R1/2			
6212.20.00	-Girdles and panty-girdles	25%	G/HS/R1/2			
6212.30.00	-Corselettes	25%	G/HS/R1/2			
6212.90.00	-Other	25%	G/HS/R1/2			
	Handkerchiefs.					
6213.10.00	-Of silk or silk waste	12.5%	G/HS/R1/2			
6213.20.00	-Of cotton	12.3%	G/HS/R1/2			
6213.90.00	-Of other textile materials	20.7%	G/HS/R1/2			
	Shawls, scarves, mufflers, mantillas, veils and the like.					
6214.10.00	-Of silk or silk waste	12.5%	G/HS/R1/2			
6214.20.00	-Of wool or fine animal hair	25%	G/HS/R1/2			
6214.30.00	-Of synthetic fibres	25%	G/HS/R1/2			
6214.40.00	-Of artificial fibres	25%	G/HS/R1/2			
6214.90.00	-Of other textile materials	23.8%	G/HS/R1/2			
	Ties, bow ties and cravats.					
6215.10.00	-Of silk or silk waste	20%	G/HS/R1/2			
6215.20.00	-Of man-made fibres	25%	G/HS/R1/2			
6215.90.00	-Of other textile materials	25%	G/HS/R1/2			
6216.00.00	Gloves, mittens and mitts.	25%	G/HS/R1/2			

**SCHEDULE V
CANADA**

62-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule in	INR'S on Earlier Concessions
6217.10.00 6217.90.00	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12. -Accessories -Parts	18.4% 23.8%	G/HS/87/2 G/HS/81/2			

**SCHEDULE V
CANADA**

63-1

Chapter 63

**OTHER MADE UP TEXTILE ARTICLES; SETS;
WORN CLOTHING AND WORN TEXTILE ARTICLES; BAGS**

Notes.

1. Sub-Chapter I applies only to made up articles, of any textile fabric.

2. Sub-Chapter I does not cover:

(a) Goods of Chapters 56 to 62, or

(b) Worn clothing or other worn articles of heading No. 63 09

3. Heading No. 63 09 applies only to the following goods:

(a) Articles of textile materials:

(i) Clothing and clothing accessories, and parts thereof;

(ii) Blankets and travelling rugs;

(iii) Bed linen, table linen, toilet linen and kitchen linen;

(iv) Furnishing articles, other than carpets of heading Nos. 57 01 to 57 05 and tapestries of heading No. 58 05;

(b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

(i) they must show signs of appreciable wear, and

(ii) they must be presented in bulk or in bales, sacks or similar packings

**SCHEDULE V
CANADA**

63-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6301.10.00	Blankets and travelling rugs.					
	-Electric blankets	22.5%	G/HS/87/2			
6301.20.00	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	22.5%	G/HS/87/2			
6301.30.00	-Blankets (other than electric blankets) and travelling rugs, of cotton	22.5%	G/HS/87/2			
6301.40.00	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	22.5%	G/HS/87/2			
6301.90.00	-Other blankets and travelling rugs	22.5%	G/HS/87/2			
	Bed linen, table linen, toilet linen and kitchen linen.					
6302.10.00	-Bed linen, knitted or crocheted	25%	G/HS/87/2			
	-Other bed linen, printed:					
6302.21.00	--Of cotton	22.5%	G/HS/87/2			
6302.22.00	--Of man-made fibres	25%	G/HS/87/2			
6302.29.00	--Of other textile materials	22.5%	G/HS/87/2			
	-Other bed linen:					
6302.31.00	--Of cotton	22.5%	G/HS/87/2			
6302.32.00	--Of man-made fibres	25%	G/HS/87/2			
6302.39.00	--Of other textile materials	22.5%	G/HS/87/2			
6302.40.00	-Table linen, knitted or crocheted	25%	G/HS/87/2			
	-Other table linen:					
6302.51.00	--Of cotton	22.5%	G/HS/87/2			
6302.52.00	--Of flax	11.3%	G/HS/87/2			
6302.53.00	--Of man-made fibres	25%	G/HS/87/2			
6302.59.00	--Of other textile materials	21.5%	G/HS/87/2			
6302.60.00	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	22.5%	G/HS/87/2			
	-Other:					
6302.91.00	--Of cotton	22.5%	G/HS/87/2			
6302.92.00	--Of flax	20%	G/HS/87/2			
6302.93.00	--Of man-made fibres	25%	G/HS/87/2			
6302.99.00	--Of other textile materials	22.5%	G/HS/87/2			
	Curtains (including drapes) and interior blinds; curtain or bed valances.					
	-Knitted or crocheted:					
6303.11.00	--Of cotton	25%	G/HS/87/2			
6303.12.00	--Of synthetic fibres	25%	G/HS/87/2			
6303.19.00	--Of other textile materials	25%	G/HS/87/2			
	-Other:					

**SCHEDULE V
CANADA**

63-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6303.91.00	--Of cotton	22.5%	G/HS/R7/2			
6303.92.00	--Of synthetic fibres	25%	G/HS/R7/2			
6303.99.00	--Of other textile materials	25%	G/HS/R7/2			
	Other furnishing articles, excluding those of heading No. 94.04.					
	-Bedspreads:					
6304.11.00	--Knitted or crocheted	25%	G/HS/R7/2			
6304.19.00	--Other	23.8%	G/HS/R7/2			
	-Other:					
6304.91.00	--Knitted or crocheted	25%	G/HS/R7/2			
6304.92.00	--Not knitted or crocheted, of cotton	22.5%	G/HS/R7/2			
6304.93.00	--Not knitted or crocheted, of synthetic fibres	25%	G/HS/R7/2			
6304.99.00	--Not knitted or crocheted, of other textile materials	23%	G/HS/R7/2			
	Sacks and bags, of a kind used for the packing of goods.					
6305.10.00	-Of jute or of other textile bast fibres of heading No. 53.03	8%	G/HS/R7/2			
6305.20.00	-Of cotton	22.5%	G/HS/R7/2			
	-Of man-made textile materials:					
6305.31.00	--Of polyethylene or polypropylene strip or the like	25%	G/HS/R7/2			
6305.39.00	--Other	25%	G/HS/R7/2			
6305.90.00	-Of other textile materials	8%	G/HS/R7/2			
	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods.					
	-Tarpaulins, awnings and sunblinds:					
6306.11.00	--Of cotton	22.5%	G/HS/R7/2			
6306.12.00	--Of synthetic fibres	25%	G/HS/R7/2			
6306.19.00	--Of other textile materials	22.5%	G/HS/R7/2			
	-Tents:					
6306.21.00	--Of cotton	22.5%	G/HS/R7/2			
6306.22.00	--Of synthetic fibres	25%	G/HS/R7/2			
6306.29.00	--Of other textile materials	22.5%	G/HS/R7/2			
	-Sails:					
6306.31.00	--Of synthetic fibres	20%	G/HS/R7/2			
6306.39.00	--Of other textile materials	20%	G/HS/R7/2			
	-Pneumatic mattresses:					
6306.41.00	--Of cotton	15%	G/HS/R7/2			

**SCHEDULE V
CANADA**

63-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession first incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6306.49.00	--Of other textile materials	15%	G/HS/87/2			
6306.91.00	-Other:	22.5%	G/HS/87/2			
6306.99.00	--Of cotton	25%	G/HS/87/2			
	--Of other textile materials					
6307.10.10	Other made up articles, including dress patterns. -Floor cloths, dish-cloths, dusters and similar cleaning cloths	22.5%	G/HS/87/2			
	---Industrial shop towels, hemmed, of a width of 43 cm or more but not exceeding 56 cm and a length of 43 cm or more but not exceeding 61 cm, of unbleached woven fabrics solely of cotton or of cotton and man-made fibres, measuring per single yarn 420 decitex to 1,000 decitex and having not less than 78 yarns but not more than 133 yarns per 10 cm in the warp and not less than 78 yarns but not more than 137 yarns per 10 cm in the weft, of a weight of 135 g/m ² or more but not exceeding 203 g/m ²	22.5%	G/HS/87/2			
6307.10.90	---Other	22.5%	G/HS/87/2			
6307.20.00	-Life-jackets and life-belts	22.5%	G/HS/87/2			
6307.90.10	-Other	15%	G/HS/87/2			
6307.90.20	---Belts for occupational use	22.5%	G/HS/87/2			
6307.90.91	---Sample books of textile wall coverings of subheading No. 5905.00	11.3%	G/HS/87/2			
6307.90.92	---Other:	22.5%	G/HS/87/2			
6307.90.93	----Solely of jute	20%	G/HS/87/2			
6307.90.99	----Of cotton or other vegetable fibres, except solely of jute	25%	G/HS/87/2			
6307.90.99	----Of silk	25%	G/HS/87/2			
6307.90.99	----Of other textile materials	25%	G/HS/87/2			
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	24.1%	G/HS/87/2			

SCHEDULE V
CANADA

63-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6309.00.00	Worn clothing and other worn articles.	25%	G/HS/87/2			
6310.10.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	Free	G/HS/87/2			
6310.90.00	-Sorted	Free	G/HS/87/2			
	-Other					

**SCHEDULE V
CANADA**

XII-1

Section XII

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS,
SEAT-STICKS, WHIPS, RIDING CROPS AND PARTS THEREOF;
PREPARED FEATHERS AND ARTICLES MADE THEREWITH,
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

**SCHEDULE V
CANADA**

64 i

Chapter 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:
 - (a) Footwear without applied soles, of textile material (Chapter 61 or 62);
 - (b) Worn footwear of heading No. 63 09;
 - (c) Articles of asbestos (heading No. 68 12);
 - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90 21); or
 - (e) Toy footwear or skating boots with ice or roller skates attached, shin-guards or similar protective sportswear (Chapter 95).
2. For the purpose of heading No. 64 06, the expression "parts" does not include prgs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96 06.
3. For the purpose of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials.
4. Subject to Note 3 to this Chapter:
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet slays or similar attachments;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purpose of subheading Nos. 6402.11, 6402.19, 6403.11, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes

**SCHEDULE V
CANADA**

64 - ii

Supplementary Note.

1. For the purpose of tariff item Nos. 6404 11 10 and 6404 19 10, the expression "canvas" means a heavy, plain weave or basket weave fabric, tightly woven, solely of vegetable textile fibres, of a weight of 200 g/m² or more, excluding coatings or laminations.

SCHEDULE V
CANADA

64-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6401.10.00	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	20%	G/HS/R1/2			
6401.91.00	-Footwear incorporating a protective metal toe-cap	20%	G/HS/R1/2			
6401.92.10	-Other footwear: --Covering the knee	20%	G/HS/R1/2			
6401.92.90	--Covering the ankle but not covering the knee	20%	G/HS/R1/2			
6401.99.00	---Riding	20%	G/HS/R1/2			
6401.99.00	---Other	20%	G/HS/R1/2			
6402.11.10	Other footwear with outer soles and uppers of rubber or plastics. -Sports footwear: --Ski-boots and cross-country ski footwear	20%	G/HS/R1/2			
6402.11.20	---Downhill ski-boots	22.8%	G/HS/R1/2			
6402.19.00	---Cross-country ski footwear	22.4%	G/HS/R1/2			
6402.20.10	--Other -Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	G/HS/R1/2			
6402.20.20	---Of rubber	22.8%	G/HS/R1/2			
6402.30.00	---Of plastics	22%	G/HS/R1/2			
6402.91.00	-Other footwear, incorporating a protective metal toe-cap	22.4%	G/HS/R1/2			
6402.99.00	-Other footwear: --Covering the ankle	22.4%	G/HS/R1/2			
6402.99.00	--Other	22.4%	G/HS/R1/2			
6403.11.10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. -Sports footwear: --Ski-boots and cross-country ski footwear	20%	G/HS/R1/2			
6403.11.20	---Downhill ski-boots	22.8%	G/HS/R1/2			
6403.19.00	---Cross-country ski footwear	22.8%	G/HS/R1/2			
6403.19.00	--Other	22.8%	G/HS/R1/2			

E 20

SCHEDULE V
CANADA

64-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6403.20.00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	22.8%	G/HS/87/2			
6403.30.00	-Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	22.8%	G/HS/87/2			
6403.40.00	-Other footwear, incorporating a protective metal toe-cap	22.8%	G/HS/87/2			
6403.51.00	-Other footwear with outer soles of leather:					
6403.59.00	--Covering the ankle	22.8%	G/HS/87/2			
6403.91.00	--Other	22.8%	G/HS/87/2			
6403.99.00	-Other footwear:					
	--Covering the ankle	22.8%	G/HS/87/2			
	--Other	22.8%	G/HS/87/2			
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.					
	-Footwear with outer soles of rubber or plastics:					
	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like					
6404.11.10	---Footwear with outer soles solely of rubber and uppers of canvas	20%	G/HS/87/2			
6404.11.90	---Other	22.8%	G/HS/87/2			
6404.19.10	--Other					
6404.19.90	---Footwear with outer soles solely of rubber and uppers of canvas	20%	G/HS/87/2			
6404.20.00	---Other	22.8%	G/HS/87/2			
6405.10.00	-Footwear with outer soles of leather or composition leather	22.8%	G/HS/87/2			
6405.20.00	-Other	22.8%	G/HS/87/2			
6405.90.00	-Footwear with outer soles of leather or composition leather	22.8%	G/HS/87/2			
	-Other	22.8%	G/HS/87/2			
	-Footwear with outer soles of leather or composition leather	22.8%	G/HS/87/2			
	-Other	22.8%	G/HS/87/2			
	-Footwear with outer soles of leather or composition leather	22.8%	G/HS/87/2			
	-Other	22.8%	G/HS/87/2			
	-Footwear with outer soles of leather or composition leather	22.8%	G/HS/87/2			
	-Other	22.8%	G/HS/87/2			

521

SCHEDULE V
CANADA

G4-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
6406.10.10	Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.					
6406.10.90	-Uppers and parts thereof, other than stiffeners	25%	G/HS/87/2			
	---Of textile materials	12.5%	G/HS/87/2			
	---Other					
	-Outer soles and heels, of rubber or plastics					
6406.20.10	---Of rubber	10.3%	G/HS/87/2			
6406.20.20	---Of plastics	13.6%	G/HS/87/2			
	-Other:					
	--Of wood					
6406.91.10	---Shanks; parts of cork	Free	G/HS/87/2			
6406.91.90	---Other	9.2%	G/HS/87/2			
	-Of other materials					
6406.99.10	---Steel toe-caps	Free	G/HS/87/2			
6406.99.20	---Shoe bottoms of rubber	10.3%	G/HS/87/2			
6406.99.90	---Other	15.9%	G/HS/87/2			

**SCHEDULE V
CANADA**

65-i

Chapter 65

HEADGEAR AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Worn headgear of heading No. 63.09,
 - (b) Asbestos headgear (heading No. 68.12), or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading No. 65.02 does not cover hat shapes made by sewing, other than those obtained simply by sewing strips in spirals.

SCHEDULE V
CANADA

65-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	Free	G/HS/87/2			
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	Free	G/HS/87/2			
6503.00.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed.	20%	G/HS/87/2			
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	20%	G/HS/87/2			
	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.					
6505.10.00	-Hair-nets	25%	G/HS/87/2			
	-Other					
6505.90.10	---Hats, hoods, caps, bonnets and berets	20%	G/HS/87/2			
6505.90.90	---Other	25%	G/HS/87/2			
	Other headgear, whether or not lined or trimmed.					
	-Safety headgear					
6506.10.10	---For firemen; lead-impregnated or lead-lined, for X-ray operators; for mountaineering and climbing; for football; industrial safety helmets	Free	G/HS/87/2			
6506.10.90	---Other	13.6%	G/HS/87/2			
	-Other:					
6506.91.00	--Of rubber or of plastics	14.2%	G/HS/87/2			
6506.92.00	--Of fur skin	12.3%	G/HS/87/2			
	--Of other materials					

**SCHEDULE V
CANADA**

65-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6506.99.10 6506.99.90	---Of paper, leather or feathers ---Other	10.3% 20%	G/HS/87/2 G/HS/87/2			
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	Free	G/HS/87/2			

**SCHEDULE V
CANADA**

66-i

Chapter 66

**UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT STICKS,
WHIPS, RIDING CROPS AND PARTS THEREOF**

Notes.

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (heading No. 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading No. 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

**SCHEDULE V
CANADA**

66-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6601.10.00	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). -Garden or similar umbrellas	11.3%	G/HS/87/2			
6601.91.00	-Other: --Having a telescopic shaft	11.4%	G/HS/87/2			
6601.99.00	--Other	11.4%	G/HS/87/2			
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	11.3%	G/HS/87/2			
6603.10.00	Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02. -Handles and knobs	Free	G/HS/87/2			
6603.20.00	-Umbrella frames, including frames mounted on shafts (sticks)	Free	G/HS/87/2			
6603.90.00	-Other	Free	G/HS/87/2			

**SCHEDULE V
CANADA**

67-1

Chapter 67

**PREPARED FEATHERS AND DOWN AND ARTICLES
MADE OF FEATHERS OR OF DOWN, ARTIFICIAL FLOWERS;
ARTICLES OF HUMAN HAIR**

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading No. 59.11);
 - (b) Floral motifs or lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading No. 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.
3. Heading No. 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, gluing, fitting into one another or similar methods.

**SCHEDULE V
CANADA**

67-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).	11.3%	G/HS/87/2			
6702.10.00 6702.90.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. -Of plastics -Of other materials	10.2% 10.2%	G/HS/87/2 G/HS/87/2			
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. -Of synthetic textile materials:	Free	G/HS/87/2			
6704.11.00	--Complete wigs	25%	G/HS/87/2			
6704.19.00	--Other	25%	G/HS/87/2			
6704.20.00	-Of human hair	25%	G/HS/87/2			
6704.90.00	-Of other materials	25%	G/HS/87/2			

**SCHEDULE V
CANADA**

XIII 1

Section XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS;
CERAMIC PRODUCTS, GLASS AND GLASSWARE

530

**SCHEDULE V
CANADA**

68-i

Chapter 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminized or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading No. 84.42;
 - (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (h) Dental burrs (heading No. 90.18);
 - (i) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading No. 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates);
or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

27
33
11

SCHEDULE V
CANADA

68-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
6801.00.00	<p>Setts, curbstones and flagstones, of natural stone (except slate).</p> <p>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).</p> <p>-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder</p>	5.5%	G/HS/R7/2			
6802.10.10	---Roofing granules, artificially coloured	Free	G/HS/R7/2			
6802.10.90	---Other	12.5%	G/HS/R7/2			
6802.21.00	--Marble, travertine and alabaster	5.7%	G/HS/R7/2			
6802.22.00	--Other calcareous stone	8%	G/HS/R7/2			
6802.23.00	--Granite	5.5%	G/HS/R7/2			
6802.29.00	--Other stone	8%	G/HS/R7/2			
	-Other:					
6802.91.00	--Marble, travertine and alabaster	9%	G/HS/R7/2			
6802.92.00	--Other calcareous stone	9.9%	G/HS/R7/2			
6802.93.00	--Granite	10.2%	G/HS/R7/2			
6802.99.00	--Other stone	10.2%	G/HS/R7/2			
	Worked slate and articles of slate or of agglomerated slate.					
6803.00.10	---Roofing slate	Free	G/HS/R7/2			
6803.00.90	---Other	10.2%	G/HS/R7/2			

532

**SCHEDULE V
CANADA**

68-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6804.10.00	<p>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.</p> <p>-Millstones and grindstones for milling, grinding or pulping</p> <p>-Other millstones, grindstones, grinding wheels and the like:</p>	10.2%	G/HS/87/2			
6804.21.00	--Of agglomerated synthetic or natural diamond	10.2%	G/HS/87/2			
6804.22.00	--Of other agglomerated abrasives or of ceramics	10.2%	G/HS/87/2			
6804.23.00	--Of natural stone	10.2%	G/HS/87/2			
6804.30.00	-Hand sharpening or polishing stones	10.2%	G/HS/87/2			
	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.					
6805.10.00	-On a base of woven textile fabric only	10.2%	G/HS/87/2			
6805.20.00	-On a base of paper or paperboard only	10.2%	G/HS/87/2			
6805.30.00	-On a base of other materials	10.2%	G/HS/87/2			
	<p>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 of heading No. 68.11 or 68.12 or of Chapter 69.</p> <p>-Slag wool, rock wool and similar mineral wools, (including intermixtures thereof), in bulk, sheets or rolls</p>					
6806.10.10	---Sheathing, containing vegetable fibres, in rolls	6.5%	G/HS/87/2			
6806.10.20	---Alumino-silicate refractory fibres	10.2%	G/HS/87/2			
6806.10.90	---Other	11.3%	G/HS/87/2			

CS
CS
CS

SCHEDULE V
CANADA

GR-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6806.20.00	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10.2%	G/HIS/R7/2			
6806.90.10	-Other	6.5%	G/HIS/R7/2			
6806.90.20	---Sheathing containing vegetable fibres	10.2%	G/HIS/R7/2			
6806.90.90	---Articles of aluminosilicate refractory fibres					
6806.90.90	---Other	9.6%	G/HIS/R7/2			
6807.10.00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).					
6807.90.00	-In rolls	10.2%	G/HIS/R7/2			
6807.90.00	-Other	10.2%	G/HIS/R7/2			
6808.00.10	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.					
6808.00.10	---Tiles and lay-in panels, for ceilings, in rectangular sheets of 43 cm by 56 cm or more	6.5%	G/HIS/R7/2			
6808.00.90	---Other	9.2%	G/HIS/R7/2			
6809.11.10	Articles of plaster or of compositions based on plaster.					
6809.11.90	-Boards, sheets, panels, tiles and similar articles, not ornamented:					
6809.19.00	--Faced or reinforced with paper or paperboard only	9.4%	G/HIS/R7/2			
6809.11.90	---Gypsum wallboard	9.2%	G/HIS/R7/2			
6809.11.90	---Other	9.2%	G/HIS/R7/2			
6809.19.00	--Other	10.2%	G/HIS/R7/2			
6809.90.10	-Other articles					
6809.90.10	---Models and casts, of a kind used in the manufacture of dental prostheses	UNBOUND				
6809.90.90	---Other	10.2%	G/HIS/R7/2			

134

**SCHEDULE V
CANADA**

68-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6810.11.00 6810.19.00 6810.20.00 6810.91.10 6810.91.90 6810.99.00	<p>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</p> <p>-Tiles, flagstones, bricks and similar articles:</p> <p>--Building blocks and bricks</p> <p>--Other</p> <p>-Pipes</p> <p>-Other articles:</p> <p>--Prefabricated structural components for building or civil engineering</p> <p>---For silos</p> <p>---Other</p> <p>--Other</p>	5% 8% 9.8%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
6811.10.00 6811.20.00 6811.30.00 6811.90.00	<p>Articles of asbestos-cement, of cellulose fibre-cement or the like.</p> <p>-Corrugated sheets</p> <p>-Other sheets, panels, tiles and similar articles</p> <p>-Tubes, pipes and tube or pipe fittings</p> <p>-Other articles</p>	8% 8% 8% 8%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
6812.10.00 6812.20.00 6812.30.00 6812.40.00 6812.50.00 6812.60.00 6812.70.00	<p>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.</p> <p>-Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate</p> <p>-Yarn and thread</p> <p>-Cords and string, whether or not plaited</p> <p>-Woven or knitted fabric</p> <p>-Clothing, clothing accessories, footwear and headgear</p> <p>-Paper, millboard and felt</p> <p>-Compressed asbestos fibre jointing, in sheets or rolls</p> <p>-Other</p>	8% 12.5% 12.5% 25% 25% 8% 8%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

535

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6812.90.10 6812.90.90	---Belting ---Other	17.5% 8%	G/HS/87/2 G/HS/87/2			
	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.					
6813.10.10	-Brake linings and pads ---for motor vehicles of heading No. 87.02, 87.03, 87.04 or 87.05	11.3%	G/HS/87/2			
6813.10.90	---Other	8%	G/HS/87/2			
6813.90.10	-Other ---Clutch facings for motor vehicles of heading No. 87.02, 87.03, 87.04 or 87.05	11.3%	G/HS/87/2			
6813.90.90	---Other	9.2%	G/HS/87/2			
6814.10.00	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. -Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10.2%	G/HS/87/2			
6814.90.00	-Other	10.2%	G/HS/87/2			
6815.10.10	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included. -Non-electrical articles of graphite or other carbon ---Graphite blocks of a diameter exceeding 1 m and a thickness exceeding 38 cm used for making moulds for casting wheels for railway vehicles	5%	G/HS/87/2			
6815.10.90	---Other	9.2%	G/HS/87/2			
6815.20.00	-Articles of peat -Other articles:	6.8%	G/HS/87/2			

SCHEDULE V
CANADA

68-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6815.91.00	--Containing magnesite, dolomite or chromite	10.2%	G/HS/87/2			
6815.99.10	--Other ---Models and casts, of a kind used in the manufacture of dental prostheses	UNBOUND				
6815.99.20	---Foundry facings	9.2%	G/HS/87/2			
6815.99.30	---Signs	11.3%	G/HS/87/2			
6815.99.40	---Cast articles of basalt	10.2%	G/HS/87/2			
	---Other articles:					
6815.99.91	----Of clay or cement	8%	G/HS/87/2			
6815.99.99	----Other	10.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

69 I

Chapter 69

CERAMIC PRODUCTS

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Heading Nos. 69.04 to 69.14 apply only to such products other than those classifiable in heading Nos. 69.01 to 69.03.
2. This Chapter does not cover:
 - (a) Products of heading No. 28.44;
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Cermets of heading No. 81.13;
 - (d) Articles of Chapter 82;
 - (e) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (f) Artificial teeth (heading No. 90.21);
 - (g) Articles of Chapter 91 (for example, clocks and clock cases);
 - (h) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (i) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (k) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
 - (l) Articles of Chapter 97 (for example, works of art).

(1)
(2)
(3)

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession first incorporated in a GATT Schedule in	INR'S on Earlier Concessions
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	Free	G/HS/87/2			
6902.10.00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. -Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	Free	G/HS/87/2			
6902.20.00	-Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	Free	G/HS/87/2			
6902.90.10	-Other ---Containing by weight 85% or more of carbon or graphite	6.8%	G/HS/87/2			
6902.90.90	---Other	Free	G/HS/87/2			
6903.10.10	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. -Containing by weight more than 50% of graphite or other forms of carbon or of a mixture of these products	6.8%	G/HS/87/2			
6903.10.90	---Crucibles and covers therefor ---Other	9.2%	G/HS/87/2			
6903.20.10	-Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂) ---Supports namely: saggers, hilters, bats and plate setters	Free	G/HS/87/2			
6903.20.20	---Crucibles and covers therefor	6.8%	G/HS/87/2			
6903.20.90	---Other	11.3%	G/HS/87/2			
6903.90.10	-Other - Supports namely: saggers, hilters, bats and plate setters	Free	G/HS/87/2			

5
0
0

SCHEDULE V
CANADA

60-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
6903.90.20 6903.90.90	---Crucibles and covers therefor ---Other	6.8% 11.3%	G/HS/87/2 G/HS/87/2			
6904.10.00 6904.90.10 6904.90.20	Ceramic building bricks, flooring blocks, support or filler tiles and the like. -Building bricks -Other ---Flooring blocks ---Support or filler tiles and the like	5% 5% 12.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
6905.10.00 6905.90.00	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. -Roofing tiles -Other	10.2% 11.3%	G/HS/87/2 G/HS/87/2			
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	11.3%	G/HS/87/2			
6907.10.00 6907.90.00	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. -Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm -Other	12.5% 12.5%	G/HS/87/2 G/HS/87/2			
6908.10.00 6908.90.00	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. -Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm -Other	12.5% 12.5%	G/HS/87/2 G/HS/87/2			

540

**SCHEDULE V
CANADA**

69-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
6909.11.00 6909.19.00 6909.90.00	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. -Ceramic wares for laboratory, chemical or other technical uses: --Of porcelain or china --Other -Other	6.8% 6.8% 11.3%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
6910.10.10 6910.10.90 6910.90.00	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. -Of porcelain or china ---Water closet pans (toilet bowls) and flushing cisterns (toilet tanks) or combinations thereof ---Other -Other	11.4% 11.4% 11.4%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
6911.10.00 6911.90.00	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. -Tableware and kitchenware -Other	11.3% 11.3%	G/HS/87/2 G/HS/87/2			
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	11.3%	G/HS/87/2			
6913.10.10 6913.10.90 6913.90.10 6913.90.90	Statuettes and other ornamental ceramic articles. -Of porcelain or china ---Statuettes of porcelain ---Other -Other ---Statuettes of earthenware ---Other	10.2% 11.1% 10.2% 10.5%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

**SCHEDULE V
CANADA**

69-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR's on Earlier Concessions
6914.10.00 6914.90.00	Other ceramic articles. -Of porcelain or china -Other	11.3% 11.3%	G/HS/87/2 G/HS/87/2			

**SCHEDULE V
CANADA**

70-i

Chapter 70

GLASS AND GLASSWARE

Notes.

1. This Chapter does not cover:
 - (a) Goods of heading No. 32 07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading No. 85 44, electrical insulators (heading No. 85 46) or fittings of insulating material of heading No. 85 47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94 05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purpose of heading Nos. 70 03, 70 04 and 70 05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.
3. The products referred to in heading No. 70 06 remain classified in that heading whether or not they have the character of articles.
4. For the purpose of heading No. 70 19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68 06

**SCHEDULE V
CANADA**

70-#

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica

Subheading Note.

1. For the purpose of subheading Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

**SCHEDULE V
CANADA**

70-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7001.00.10	Cullet and other waste and scrap of glass; glass in the mass.	Free	G/HIS/87/2			
7001.00.20	---Cullet and other waste and scrap of glass ---Glass in the mass	10.2%	G/HIS/87/2			
	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.					
7002.10.10	-Balls ---for use in the manufacture of glass fibres or glass yarn	Free	G/HIS/87/2			
7002.10.90	---Other	11.4%	G/HIS/87/2			
7002.20.00	-Rods -Tubes:	10.2%	G/HIS/87/2			
7002.31.00	--Of fused quartz or other fused silica	Free	G/HIS/87/2			
7002.32.00	--Of other glass having a linear coefficient of expansion not exceeding 5×10^{-4} per Kelvin within a temperature range of 0°C to 300°C	Free	G/HIS/87/2			
7002.39.00	--Other	Free	G/HIS/87/2			
	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.					
	-Non-wired sheets: --Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer					
7003.11.10	---Not having an absorbent or reflecting layer	6.8%	G/HIS/87/2			
7003.11.20	---Having an absorbent or reflecting layer	6.8%	G/HIS/87/2			
7003.19.00	--Other	6.8%	G/HIS/87/2			
7003.20.00	-Wired sheets	6.8%	G/HIS/87/2			
7003.30.00	-Profiles	6.8%	G/HIS/87/2			
	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.					

545

SCHEDULE V
CANADA

70-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7004.10.00	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	6.8%	G/HS/R7/2			
7004.90.00	-Other glass	5.5%	G/HS/R7/2			
7005.10.10	<p>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.</p> <p>-Non-wired glass, having an absorbent or reflecting layer</p>	5.5%	G/HS/R7/2			
7005.10.20	---Surface ground or polished glass	6.8%	G/HS/R7/2			
7005.21.00	<p>-Other non-wired glass:</p> <p>--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground</p>	4%	G/HS/R7/2			
7005.29.00	--Other	4%	G/HS/R7/2			
7005.30.00	-Wired glass	4%	G/HS/R7/2			
7006.00.10	<p>Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</p> <p>---Float glass</p>	5.5%	G/HS/R7/2			
7006.00.90	---Other	6.8%	G/HS/R7/2			
7007.11.11	<p>Safety glass, consisting of toughened (tempered) or laminated glass.</p> <p>-Toughened (tempered) safety glass:</p> <p>--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels</p> <p>---For vehicles:</p> <p>----Railway vehicles</p>	17.5%	G/HS/R7/2			
7007.11.19	----Other	9.2%	G/HS/R7/2			
7007.11.20	---For aircraft	Free	G/HS/R7/2			
7007.11.30	---For spacecraft or vessels	10.2%	G/HS/R7/2			
7007.19.00	<p>--Other</p> <p>-Laminated safety glass:</p> <p>--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels</p>	10.2%	G/HS/R7/2			

046

SCHEDULE V
CANADA

70-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7007.21.11	---For vehicles:	17.5%	G/HS/87/2			
7007.21.19	----Railway vehicles	9.2%	G/HS/87/2			
7007.21.20	----Other	Free	G/HS/87/2			
7007.21.30	---For aircraft	11.3%	G/HS/87/2			
7007.21.30	---For spacecraft or vessels	11.3%	G/HS/87/2			
7007.29.00	--Other	8%	G/HS/87/2			
7008.00.00	Multiple-walled insulating units of glass.	10.2%	G/HS/87/2			
7009.10.00	Glass mirrors, whether or not framed, including rear-view mirrors.					
7009.10.00	-Rear-view mirrors for vehicles	9.2%	G/HS/87/2			
7009.91.00	-Other:					
7009.91.00	--Unframed	11.3%	G/HS/87/2			
7009.92.00	--Framed	11.3%	G/HS/87/2			
7010.10.00	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.					
7010.10.00	-Ampoules	Free	G/HS/87/2			
7010.90.10	-Other					
7010.90.10	---Having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C; blood storage bottles and stoppers or other closures thereof	Free	G/HS/87/2			
7010.90.90	---Other	11.4%	G/HS/87/2			
7011.10.00	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.					
7011.10.00	-For electric lighting	10.2%	G/HS/87/2			
7011.20.00	-For cathode-ray tubes	Free	G/HS/87/2			
7011.90.10	-Other					
7011.90.10	---For electron tubes	Free	G/HS/87/2			
7011.90.90	---Other	10.2%	G/HS/87/2			

547

SCHEDULE V
CANADA

70.4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7012.00.00	Glass liners for vacuum flasks or for other vacuum vessels.	Free	G/HS/R7/2			
	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).					
7013.10.00	-Of glass-ceramics	Free	G/HS/R7/2			
7013.21.00	-Drinking glasses other than of glass-ceramics: --Of lead crystal	11.3%	G/HS/R7/2			
	--Other					
7013.29.10	---Cut glassware	11.3%	G/HS/R7/2			
7013.29.90	---Other	20%	G/HS/R7/2			
	-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:					
7013.31.00	--Of lead crystal	11.3%	G/HS/R7/2			
7013.32.00	--Of glass having a linear co-efficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	Free	G/HS/R7/2			
	--Other					
7013.39.10	---Cut glassware	11.3%	G/HS/R7/2			
7013.39.90	---Other	20%	G/HS/R7/2			
	-Other glassware:					
	--Of lead crystal					
7013.91.10	---Cut glassware	11.3%	G/HS/R7/2			
7013.91.90	---Other	10.2%	G/HS/R7/2			
	--Other					
7013.99.10	---Cut glassware	11.3%	G/HS/R7/2			
7013.99.90	---Other	10.2%	G/HS/R7/2			
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					
	-Other					
	---Cut glassware					
	---Other					

**SCHEDULE V
CANADA**

70-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7015.10.10 7015.10.90 7015.90.10 7015.90.90	<p>Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.</p> <p>-Glasses for corrective spectacles ---Lens blanks, not optically worked ---Other -Other ---for safety goggles or safety spectacles designed for use by workers employed in hazardous work ---Other</p>	Free 10.2% Free 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
7016.10.00 7016.90.10 7016.90.90	<p>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.</p> <p>-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes -Other ---Leaded lights and the like ---Other</p>	10.2% 5.5% 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
7017.10.10 7017.10.90	<p>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</p> <p>-Of fused quartz or other fused silica ---Designed for laboratory use, namely: beakers, dishes and jars of all kinds, bottles and flasks 100 ml or greater in capacity, funnels, but excluding those with spigots, appendages, stopcocks and ground glass joints -Other</p>	Free 11.3%	G/HS/87/2 G/HS/87/2			

643

SCHEDULE V
CANADA

70-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
7017.20.10	<p>-Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C</p> <p>---Designed for laboratory use, namely: beakers, dishes and jars of all kinds, bottles and flasks 100 ml or greater in capacity, funnels, but excluding those with spigots, appendages, stopcocks and ground glass joints</p>	Free	G/H/S/R7/2			
7017.20.90	---Other	11.3%	G/H/S/R7/2			
7017.90.10	-Other ---Microscope slides	7%	G/H/S/R7/2			
7017.90.90	---Other	11.4%	G/H/S/R7/2			
	<p>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</p> <p>-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares</p>					
7018.10.10	---Glass beads, of a kind designed for cleaning, peening or surface finishing	12.5%	G/H/S/R7/2			
7018.10.20	---Glass beads, of a kind designed for hand-made articles	Free	G/H/S/R7/2			
7018.10.30	---Imitation precious or semi-precious stones, not mounted or set	Free	G/H/S/R7/2			
7018.10.40	---Imitation pearls	6.8%	G/H/S/R7/2			
7018.10.90	---Other	17.5%	G/H/S/R7/2			
7018.20.00	-Glass microspheres not exceeding 1 mm in diameter -Other	10.2%	G/H/S/R7/2			

550

SCHEDULE V
CANADA

70-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7018.90.10	---Ornaments of lamp-worked glass, imported by manufacturers of silverware, to be used in receptacles made of or electro-plated with precious metals or to be equipped with tops made of or electro-plated with precious metals	Free	G/HS/87/2			
7018.90.90	---Other	10.2%	G/HS/87/2			
	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).					
	-Slivers, rovings, yarn and chopped strands					
7019.10.10	---Slivers and chopped strands	8.5%	G/HS/87/2			
	---Rovings and yarn:					
7019.10.21	----Yarn, solely of glass filaments, for use in the manufacture of woven tire fabrics	12.5%	G/HS/87/2			
7019.10.29	----Other	15%	G/HS/87/2			
	-Woven fabrics, including narrow fabrics					
7019.20.10	---Of a kind used in the manufacture of tires	15.1%	G/HS/87/2			
7019.20.90	---Other	25%	G/HS/87/2			
	-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:					
	--Mats					
7019.31.10	---Solely of glass fibres	15%	G/HS/87/2			
7019.31.90	---Other	25%	G/HS/87/2			
7019.32.00	--Thin sheets (voiles)	25%	G/HS/87/2			
7019.39.00	--Other	10.2%	G/HS/87/2			
	-Other					
7019.90.10	---Other woven, knitted or braided articles	25%	G/HS/87/2			
7019.90.90	---Other	10.2%	G/HS/87/2			
	Other articles of glass.					
7020.00.10	---Display bottles and articles of cut glassware	11.4%	G/HS/87/2			
7020.00.20	---Glassware having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	Free	G/HS/87/2			
7020.00.90	---Other	10.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

XIV 1

Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS
OR SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL,
AND ARTICLES THEREOF,
IMITATION JEWELLERY, COIN

**SCHEDULE V
CANADA**

71-i

Chapter 71

**NATURAL OR CULTURED PEARLS, PRECIOUS
OR SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL,
AND ARTICLES THEREOF,
IMITATION JEWELLERY, COIN**

Notes.

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal,are to be classified in this Chapter.
2. (a) Heading Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
 - (b) Sterile surgical suture materials, dental fittings or other goods of Chapter 30;
 - (c) Articles of Chapter 32 (for example, lustres);
 - (d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;
 - (e) Articles of heading No. 43.03 or 43.04;
 - (f) Goods of Section XI (textiles and textile articles);
 - (g) Footwear, headgear or other articles of Chapter 64 or 65;
 - (h) Umbrellas, walking-sticks or other articles of Chapter 66;

ك.ت
ك.ن
ك.د

**SCHEDULE V
CANADA**

71 #

- (j) Abrasive goods of heading No. 68 04 or 68 05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic), articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed), machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85 22).
 - (k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (l) Arms or parts thereof (Chapter 93);
 - (m) Articles covered by Note 2 to Chapter 95;
 - (n) Articles of Chapter 96 other than those of heading Nos. 96 01 to 96 06 or 96 15, or
 - (o) Original sculptures or statuary (heading No. 97 03), collectors' pieces (heading No. 97 05) or antiques of an age exceeding one hundred years (heading No. 97 06), other than natural or cultured pearls or precious or semi-precious stones.
4. (a) The expression "precious metal" means silver, gold and platinum.
- (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purpose of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

554

**SCHEDULE V
CANADA**

71 - III

8. For the purpose of heading No. 71.13, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch chains, fobs, pendants, tie pins, cuff-links, dress studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purpose of heading No. 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purpose of heading No. 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- 1. For the purpose of subheading Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2. Notwithstanding the provisions of Chapter Note 4 (b), for the purpose of subheading Nos. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3. For the classification of alloys in the subheading of heading No. 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

()
()
()

SCHEDULE V
CANADA

71-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7101.10.00	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.	Free	G/HS/R7/2			
7101.21.00	-Natural pearls	Free	G/HS/R7/2			
7101.22.00	-Cultured pearls:	Free	G/HS/R7/2			
	--Unworked	Free	G/HS/R7/2			
	--Worked	Free	G/HS/R7/2			
	Diamonds, whether or not worked, but not mounted or set.	Free	G/HS/R7/2			
7102.10.00	-Unsorted	Free	G/HS/R7/2			
	-Industrial:	Free	G/HS/R7/2			
	--Unworked or simply sawn, cleaved or bruted	Free	G/HS/R7/2			
7102.21.10	---Bort and black diamonds, for borers	Free	G/HS/R7/2			
7102.21.90	---Other	10.2%	G/HS/R7/2			
	--Other	Free	G/HS/R7/2			
7102.29.10	---Bort and black diamonds, for borers	Free	G/HS/R7/2			
7102.29.90	---Other	10.2%	G/HS/R7/2			
	-Non-Industrial:	Free	G/HS/R7/2			
7102.31.00	--Unworked or simply sawn, cleaved or bruted	Free	G/HS/R7/2			
7102.39.00	--Other	Free	G/HS/R7/2			
	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	Free	G/HS/R7/2			
7103.10.00	-Unworked or simply sawn or roughly shaped	Free	G/HS/R7/2			
	-Otherwise worked:	Free	G/HS/R7/2			
7103.91.00	--Rubies, sapphires and emeralds	Free	G/HS/R7/2			
7103.99.00	--Other	Free	G/HS/R7/2			

**SCHEDULE V
CANADA**

71-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
7104.10.00	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	Free	G/HS/87/2			
7104.20.00	-Piezo-electric quartz	Free	G/HS/87/2			
7104.90.00	-Other, unworked or simply sawn or roughly shaped -Other	Free	G/HS/87/2			
	Dust and powder of natural or synthetic precious or semi-precious stones.					
7105.10.10	-Of diamonds ---Dust for borers; dust mixed with a carrier in cartridges or in tubes	Free	G/HS/87/2			
7105.10.90	---Other	10.2%	G/HS/87/2			
7105.90.00	-Other	Free	G/HS/87/2			
	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.					
7106.10.10	-Powder ---Containing by weight 92.5% or more of silver	4%	G/HS/87/2			
7106.10.20	---Containing by weight less than 92.5% of silver	10.2%	G/HS/87/2			
	-Other:					
7106.91.10	--Unwrought ---Containing by weight 92.5% or more of silver	Free	G/HS/87/2			
7106.91.20	---Containing by weight less than 92.5% of silver	10.2%	G/HS/87/2			
	--Semi-manufactured					
	---Containing by weight 92.5% or more of silver:					
7106.92.11	----In bars, sheets or plates	Free	G/HS/87/2			
7106.92.19	----Other	11%	G/HS/87/2			
7106.92.21	---Containing by weight less than 92.5% of silver: ----Containing by weight 50% or more of copper	4%	G/HS/87/2			

57

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7106.92.22	----Containing by weight less than 50% of copper	10.2%	G/HS/87/2			
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	10.2%	G/HS/87/2			
	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.					
	-Non-monetary:					
7108.11.00	--Powder	11%	G/HS/87/2			
7108.12.00	--Other unwrought forms	Free	G/HS/87/2			
	--Other semi-manufactured forms					
7108.13.10	---Of a purity of 10 carats or more	Free	G/HS/87/2			
7108.13.20	---Of a purity of less than 10 carats	10.3%	G/HS/87/2			
7108.20.00	-Monetary	Free	G/HS/87/2			
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	10.2%	G/HS/87/2			
	Platinum, unwrought or in semi-manufactured forms, or in powder form.					
	-Platinum:					
7110.11.00	--Unwrought or in powder form	Free	G/HS/87/2			
7110.19.00	--Other	Free	G/HS/87/2			
	-Palladium:					
7110.21.00	--Unwrought or in powder form	Free	G/HS/87/2			
7110.29.00	--Other	Free	G/HS/87/2			
	-Rhodium:					
7110.31.00	--Unwrought or in powder form	Free	G/HS/87/2			
7110.39.00	--Other	Free	G/HS/87/2			
	-Iridium, osmium and ruthenium:					
7110.41.00	--Unwrought or in powder form	Free	G/HS/87/2			
7110.49.00	--Other	Free	G/HS/87/2			

SCHEDULE V
CANADA

71-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GAIT Schedule In	INR'S on Earlier Concessions
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	10.2%	G/HS/87/2			
	Waste and scrap of precious metal or of metal clad with precious metal.					
7112.10.00	-Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	G/HS/87/2			
7112.20.00	-Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free	G/HS/87/2			
7112.90.00	-Other	Free	G/HS/87/2			
	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.					
	-Of precious metal whether or not plated or clad with precious metal:					
7113.11.00	--Of silver, whether or not plated or clad with other precious metal	13.3%	G/HS/87/2			
7113.19.00	--Of other precious metal, whether or not plated or clad with precious metal	13.3%	G/HS/87/2			
7113.20.00	-Of base metal clad with precious metal	13.3%	G/HS/87/2			
	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.					
	-Of precious metal whether or not plated or clad with precious metal:					
7114.11.00	--Of silver, whether or not plated or clad with other precious metal	11%	G/HS/87/2			
7114.19.00	--Of other precious metal, whether or not plated or clad with precious metal	11%	G/HS/87/2			
7114.20.00	-Of base metal clad with precious metal	11%	G/HS/87/2			
	Other articles of precious metal or of metal clad with precious metal.					
7115.10.00	-Catalysts in the form of wire cloth or grill, of platinum	10.2%	G/HS/87/2			
	-Other					

559

SCHEDULE V
CANADA

715

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7115.90.10	---Anodes of silver or gold; crucibles of platinum	Free	G/HS/87/2			
7115.90.90	---Other	11%	G/HS/87/2			
	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).					
7116.10.00	-Of natural or cultured pearls	13.3%	G/HS/87/2			
7116.20.00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	13.3%	G/HS/87/2			
	Imitation jewellery.					
	-Of base metal, whether or not plated with precious metal:					
7117.11.00	--Cuff-links and studs	12.6% and 5¢/gr	G/HS/87/2			
7117.19.00	--Other	13.3%	G/HS/87/2			
7117.90.00	-Other	13.3%	G/HS/87/2			
	Coin.					
7118.10.00	-Coin (other than gold coin), not being legal tender	10.2%	G/HS/87/2			
7118.90.00	-Other	Free	G/HS/87/2			

090

**SCHEDULE V
CANADA**

XV-1

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (heading Nos. 32 07 to 32 10, 32 12, 32 13 or 32 15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36 06);
 - (c) Headgear or parts thereof of heading No. 65 06 or 65 07;
 - (d) Umbrella frames or other articles of heading No. 66 03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading No. 86 08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i) Lead shot prepared for ammunition (heading No. 93 06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles), or
 - (n) Articles of Chapter 97 (for example, works of art)
2. Throughout the Nomenclature, the expression "parts of general use" means
 - (a) Articles of heading No. 73 07, 73 12, 73 15, 73 17 or 73 18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91 14); and
 - (c) Articles of heading Nos. 83 01, 83 02, 83 08, 83 10 and frames and mirrors, of base metal, of heading No. 83 06.

**SCHEDULE V
CANADA**

XV.2

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
- (c) A cermet of heading No. 81.13 is regarded as a single base metal.

6. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm

200

**SCHEDULE V
CANADA**

XV-3

Supplementary Note.

1. Unless the context otherwise requires, the expression "diameter", when applied to tubes and pipes, refers to the actual internal diameter.

**SCHEDULE V
CANADA**

72-1

Chapter 72

IRON AND STEEL

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

**SCHEDULE V
CANADA**

72 - ii

(d) Steel

Ferrous materials other than those of heading No. 72 03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon

(e) Stainless steel

Alloy steels containing, by weight, 1 2% or less of carbon and 10 5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown.

- 0 3% or more of aluminum
- 0 0008% or more of boron
- 0 3% or more of chromium
- 0 3% or more of cobalt
- 0 4% or more of copper
- 0 4% or more of lead
- 1 65% or more of manganese
- 0 08% or more of molybdenum
- 0 3% or more of nickel
- 0 06% or more of niobium
- 0 6% or more of silicon
- 0 05% or more of titanium
- 0 3% or more of tungsten (wolfram)
- 0 1% or more of vanadium
- 0 05% or more of zirconium
- 0 1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately

565

**SCHEDULE V
CANADA**

72 iii

(g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro alloys.

(h) Granules

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling, and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may

**SCHEDULE V
CANADA**

72-iv

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (j), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading No. 73 01 or 73 02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them.

(a) Alloy pig iron

Pig iron containing, by weight, separately or together:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminum, molybdenum, titanium, tungsten (wolfram), vanadium

567

(b) **Non-alloy free cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminum but no other element in a proportion that would give the steel the characteristics of another alloy steel

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight:

- 0.35% or more but not more than 0.7% of carbon,
- 0.5% or more but not more than 1.2% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10% by weight.

**SCHEDULE V
CANADA**

72-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7201.10.00	Pig iron and spiegeleisen in pigs, blocks or other primary forms. -Non-alloy pig iron containing by weight 0.5% or less of phosphorus	Free	G/HS/87/2			
7201.20.00	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus	Free	G/HS/87/2			
7201.30.00	-Alloy pig iron	Free	G/HS/87/2			
7201.40.00	-Spiegeleisen	0.88¢/kg or fraction thereof on the manganese content	G/HS/87/2			
	Ferro-alloys. -Ferro-manganese: --Containing by weight more than 2% of carbon					
7202.11.10	---Containing by weight not more than 1% of silicon	0.88¢/kg or fraction thereof on the manganese content	G/HS/87/2			
7202.11.20	---Containing by weight more than 1% of silicon	1.54¢/kg or fraction thereof on the manganese content	G/HS/87/2			
7202.19.10	--Other ---Containing by weight not more than 1% of silicon	0.88¢/kg on the manganese content	G/HS/87/2			

569

**SCHEDULE V
CANADA**

72-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7202.19.20	---Containing by weight more than 1% of silicon	1.544/kg on the manganese content	G/HS/87/2			
	-Ferro-silicon:					
	--Containing by weight more than 55% of silicon	Free	G/HS/87/2			
7202.21.10	---Containing by weight less than 60% of silicon	Free	G/HS/87/2			
7202.21.20	---Containing by weight 60% or more of silicon but less than 90%	1.544/kg on the silicon content	G/HS/87/2			
7202.21.30	---Containing by weight 90% or more of silicon	4.414/kg on the silicon content	G/HS/87/2			
7202.29.00	--Other	Free	G/HS/87/2			
7202.30.00	-Ferro-silico-manganese	1.544/kg or fraction thereof on the manganese content	G/HS/87/2			
	-Ferro-chromium:					
7202.41.00	--Containing by weight more than 4% of carbon	10.2%	G/HS/87/2			
7202.49.00	--Other	10.2%	G/HS/87/2			
7202.50.00	-Ferro-silico-chromium	10.2%	G/HS/87/2			
7202.60.00	-Ferro-nickel	10.2%	G/HS/87/2			
7202.70.00	-Ferro-molybdenum	10.2%	G/HS/87/2			
7202.80.00	-Ferro-tungsten and ferro-silico-tungsten	10.2%	G/HS/87/2			
	-Other:					
7202.91.00	--Ferro-titanium and ferro-silico-titanium	10.2%	G/HS/87/2			
7202.92.00	--Ferro-vanadium	10.2%	G/HS/87/2			
7202.93.00	--Ferro-niobium	10.2%	G/HS/87/2			
7202.99.00	--Other	10.2%	G/HS/87/2			

E70

**SCHEDULE V
CANADA**

72-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GAIT Schedule In	INR'S on Earlier Concessions
7203.10.00	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	Free	G/HS/87/2			
7203.90.00	-Ferrous products obtained by direct reduction of iron ore -Other	4%	G/HS/87/2			
7204.10.00	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	Free	G/HS/87/2			
7204.21.00	-Waste and scrap of cast iron	Free	G/HS/87/2			
7204.29.00	-Waste and scrap of alloy steel:	Free	G/HS/87/2			
7204.30.00	--Of stainless steel --Other	Free	G/HS/87/2			
7204.41.00	-Waste and scrap of tinne <i>d</i> iron or steel -Other waste and scrap:	Free	G/HS/87/2			
7204.49.00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Free	G/HS/87/2			
7204.50.00	--Other -Remelting scrap ingots	Free	G/HS/87/2			
7205.10.11	Granules and powders, of pig iron, spiegeleisen, iron or steel.	9.2%	G/HS/87/2			
7205.10.19	-Granules	10.2%	G/HS/87/2			
7205.10.90	---Shot: ----Of steel, of a diameter not exceeding 9.5 mm, for burnishing	8.9%	G/HS/87/2			
7205.21.10	---Other ---Other -Powders: --Of alloy steel	10.2%	G/HS/87/2			
7205.21.90	---Stainless steel powders to be employed as a filter media in the spinneret pack used in the production of man-made fibres	10.2%	G/HS/87/2			
7205.29.00	---Other --Other	4%	G/HS/87/2			

SCHEDULE V
CANADA

72-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiated Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
7206.10.00 7206.90.00	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03). -Ingots -Other	Free 4%	G/HS/87/2 G/HS/87/2			
7207.11.00	Semi-finished products of iron or non-alloy steel. -Containing by weight less than 0.25% of carbon: --Of rectangular (including square) cross-section, the width measuring less than twice the thickness	4%	G/HS/87/2			
7207.12.00	--Other, of rectangular (other than square) cross-section	4%	G/HS/87/2			
7207.19.10	---Other	4%	G/HS/87/2			
7207.19.90	---Rounds	10.2%	G/HS/87/2			
7207.20.10	-Containing by weight 0.25% or more of carbon ---Blooms, billets, slabs, sheet bars or rounds	4%	G/HS/87/2			
7207.20.90	---Other	10.2%	G/HS/87/2			
7208.11.00 7208.12.00 7208.13.00 7208.14.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. -In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa: --Of a thickness exceeding 10 mm --Of a thickness of 4.75 mm or more but not exceeding 10 mm --Of a thickness of 3 mm or more but less than 4.75 mm --Of a thickness of less than 3 mm	6.8% 6.8% 6.8% 6.8%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
7208.21.00	-Other, in coils, not further worked than hot-rolled: --Of a thickness exceeding 10 mm	6.8%	G/HS/87/2			
7208.22.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	6.8%	G/HS/87/2			

SCHEDULE V
CANADA

72-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7208.23.00	--Of a thickness of 3 mm or more but less than 4.75 mm	6.8%	G/HS/87/2			
7208.24.00	--Of a thickness of less than 3 mm -Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	6.8%	G/HS/87/2			
7208.31.00	--Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	6.8%	G/HS/87/2			
7208.32.00	--Other, of a thickness exceeding 10 mm	6.8%	G/HS/87/2			
7208.33.00	--Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	6.8%	G/HS/87/2			
7208.34.00	--Other, of a thickness of 3 mm or more but less than 4.75 mm	6.8%	G/HS/87/2			
7208.35.00	--Other, of a thickness of less than 3 mm -Other, not in coils, not further worked than hot-rolled:	6.8%	G/HS/87/2			
7208.41.00	--Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief	6.8%	G/HS/87/2			
7208.42.00	--Other, of a thickness exceeding 10 mm	6.8%	G/HS/87/2			
7208.43.00	--Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	6.8%	G/HS/87/2			
7208.44.00	--Other, of a thickness of 3 mm or more but less than 4.75 mm	6.8%	G/HS/87/2			
7208.45.00	--Other, of a thickness of less than 3 mm	6.8%	G/HS/87/2			
7208.90.00	-Other	9.8%	G/HS/87/2			
	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.					

573

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7209.11.00	-In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	7.3%	G/HS/B7/2			
7209.12.00	--Of a thickness of 3 mm or more	8%	G/HS/B7/2			
7209.13.00	--Of a thickness exceeding 1 mm but less than 3 mm	8%	G/HS/B7/2			
7209.14.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	8%	G/HS/B7/2			
7209.21.00	-Other, in coils, not further worked than cold-rolled (cold-reduced):	7.1%	G/HS/B7/2			
7209.22.00	--Of a thickness of 3 mm or more	8%	G/HS/B7/2			
7209.23.00	--Of a thickness exceeding 1 mm but less than 3 mm	8%	G/HS/B7/2			
7209.24.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	8%	G/HS/B7/2			
7209.31.00	-Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	6.8%	G/HS/B7/2			
7209.32.00	--Of a thickness of 3 mm or more	8%	G/HS/B7/2			
7209.33.00	--Of a thickness exceeding 1 mm but less than 3 mm	8%	G/HS/B7/2			
7209.34.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	8%	G/HS/B7/2			
7209.41.00	--Of a thickness of less than 0.5 mm	8%	G/HS/B7/2			
7209.42.00	-Other, not in coils, not further worked than cold-rolled (cold-reduced):	6.9%	G/HS/B7/2			
7209.43.00	--Of a thickness of 3 mm or more	8%	G/HS/B7/2			
7209.44.00	--Of a thickness exceeding 1 mm but less than 3 mm	8%	G/HS/B7/2			
7209.90.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	8%	G/HS/B7/2			
7209.90.00	--Of a thickness of less than 0.5 mm	10.2%	G/HS/B7/2			
7209.90.00	-Other					

**SCHEDULE V
CANADA**

12-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7210.11.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	7.7%	G/HS/87/2			
7210.12.00	-Plated or coated with tin: --Of a thickness of 0.5 mm or more	8%	G/HS/87/2			
	--Of a thickness of less than 0.5 mm					
7210.20.10	-Plated or coated with lead, including terne-plate	Free	G/HS/87/2			
7210.20.20	---Of a thickness not exceeding 4.75 mm ---Of a thickness exceeding 4.75 mm	6.8%	G/HS/87/2			
7210.31.00	-Electrolytically plated or coated with zinc: --Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	8%	G/HS/87/2			
7210.39.00	--Other	8%	G/HS/87/2			
7210.41.00	-Otherwise plated or coated with zinc: --Corrugated	8%	G/HS/87/2			
7210.49.00	--Other	8%	G/HS/87/2			
7210.50.00	-Plated or coated with chromium oxides or with chromium and chromium oxides	7.5%	G/HS/87/2			
7210.60.00	-Plated or coated with aluminum	8%	G/HS/87/2			
7210.70.00	-Painted, varnished or coated with plastics	7.7%	G/HS/87/2			
7210.90.00	-Other	7.7%	G/HS/87/2			
7211.11.00	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. -Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa: --Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	6.8%	G/HS/87/2			
7211.12.00	--Other, of a thickness of 4.75 mm or more	6.8%	G/HS/87/2			
7211.19.00	--Other	6.8%	G/HS/87/2			

SCHEDULE V
CANADA

72-B

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7211.21.00	-Other, not further worked than hot-rolled: --Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	6.8%	G/HS/87/2			
7211.22.00	--Other, of a thickness of 4.75 mm or more	6.8%	G/HS/87/2			
7211.29.00	--Other	6.8%	G/HS/87/2			
7211.30.00	-Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	8%	G/HS/87/2			
7211.41.00	-Other, not further worked than cold-rolled (cold-reduced): --Containing by weight less than 0.25% of carbon	7.5%	G/HS/87/2			
7211.49.00	--Other	7.5%	G/HS/87/2			
7211.90.00	-Other	9.8%	G/HS/87/2			
7212.10.00	Flat-rolled products of iron or non-alloy steel, of a width of less than 800 mm, clad, plated or coated. -Plated or coated with tin -Electrolytically plated or coated with zinc:	7.8%	G/HS/87/2			
7212.21.00	--Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	7.8%	G/HS/87/2			
7212.29.00	--Other	8%	G/HS/87/2			
7212.30.00	-Otherwise plated or coated with zinc	8%	G/HS/87/2			
7212.40.00	-Painted, varnished or coated with plastics	7.8%	G/HS/87/2			
7212.50.10	-Otherwise plated or coated ---Plated or coated with lead or lead-tin alloys	Free	G/HS/87/2			
7212.50.90	---Other	8%	G/HS/87/2			
7212.60.00	-Clad	8%	G/HS/87/2			

576

**SCHEDULE V
CANADA**

72-9

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7213.10.00	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	6.8%	G/HS/87/2			
	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	6.8%	G/HS/87/2			
7213.20.00	-Of free-cutting steel	6.8%	G/HS/87/2			
7213.31.00	-Other, containing by weight less than 0.25% of carbon:	6.8%	G/HS/87/2			
7213.38.00	--Of circular cross-section measuring less than 14 mm in diameter	6.8%	G/HS/87/2			
7213.41.00	--Other, containing by weight 0.25% or more but less than 0.6% of carbon:	6.8%	G/HS/87/2			
7213.48.00	--Of circular cross-section measuring less than 14 mm in diameter	6.8%	G/HS/87/2			
7213.50.00	--Other	6.8%	G/HS/87/2			
	-Other, containing by weight 0.6% or more of carbon	6.8%	G/HS/87/2			
	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	7.3%	G/HS/87/2			
7214.10.00	-Forged	6.8%	G/HS/87/2			
7214.20.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	6.8%	G/HS/87/2			
7214.30.00	-Of free-cutting steel	6.8%	G/HS/87/2			
7214.40.00	-Other, containing by weight less than 0.25% of carbon	6.8%	G/HS/87/2			
7214.50.00	-Other, containing by weight 0.25% or more but less than 0.6% of carbon	6.8%	G/HS/87/2			
7214.60.00	-Other, containing by weight 0.6% or more of carbon	6.8%	G/HS/87/2			
7215.10.00	Other bars and rods of iron or non-alloy steel. -Of free-cutting steel, not further worked than cold-formed or cold-finished	8%	G/HS/87/2			

577

SCHEDULE V
CANADA

72-10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7215.20.00	-Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon	8%	G/HS/R7/2			
7215.30.00	-Other, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon	8%	G/HS/R7/2			
7215.40.00	-Other, not further worked than cold-formed or cold-finished, containing by weight 0.6% or more of carbon	8%	G/HS/R7/2			
7215.90.00	-Other	8%	G/HS/R7/2			
7216.10.00	Angles, shapes and sections of iron or non-alloy steel. -U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm -L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	6.8%	G/HS/R7/2			
7216.21.00	--L sections	6.8%	G/HS/R7/2			
7216.22.00	--T sections	6.8%	G/HS/R7/2			
7216.31.00	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:					
7216.32.00	--U sections	6.8%	G/HS/R7/2			
7216.33.00	--I sections	6.8%	G/HS/R7/2			
7216.34.00	--H sections	6.8%	G/HS/R7/2			
7216.40.00	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	6.8%	G/HS/R7/2			
7216.50.00	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	6.8%	G/HS/R7/2			
7216.60.00	-Angles, shapes and sections, not further worked than cold-formed or cold-finished	6.8%	G/HS/R7/2			
7216.90.11	-Other ---Ribbed shapes: ----Plated or coated with lead or lead-tin alloys	Free	G/HS/R7/2			
7216.90.12	----Other	8%	G/HS/R7/2			
7216.90.90	---Other	10.2%	G/HS/R7/2			

**SCHEDULE V
CANADA**

72-11

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7217.11.00	Wire of iron or non-alloy steel. -Containing by weight less than 0.25% of carbon: --Not plated or coated, whether or not polished	5.7%	G/HS/87/2			
7217.12.00	--Plated or coated with zinc	6.8%	G/HS/87/2			
7217.13.00	--Plated or coated with other base metals	6.8%	G/HS/87/2			
7217.19.00	--Other	6.8%	G/HS/87/2			
7217.21.00	-Containing by weight 0.25% or more but less than 0.6% of carbon: --Not plated or coated, whether or not polished	5.7%	G/HS/87/2			
7217.22.00	--Plated or coated with zinc	6.8%	G/HS/87/2			
7217.23.00	--Plated or coated with other base metals	6.8%	G/HS/87/2			
7217.29.00	--Other	6.8%	G/HS/87/2			
7217.31.00	-Containing by weight 0.6% or more of carbon: --Not plated or coated, whether or not polished	5.7%	G/HS/87/2			
7217.32.00	--Plated or coated with zinc	6.8%	G/HS/87/2			
7217.33.00	--Plated or coated with other base metals	6.8%	G/HS/87/2			
7217.39.00	--Other	6.8%	G/HS/87/2			
7218.10.00	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. -Ingots and other primary forms	Free	G/HS/87/2			
7218.90.10	-Other ---Blooms, billets, rounds, slabs or sheet bars	4%	G/HS/87/2			
7218.90.90	---Other	10.2%	G/HS/87/2			
7219.11.00	Flat-rolled products of stainless steel, of a width of 600 mm or more. -Not further worked than hot-rolled, in coils: --Of a thickness exceeding 10 mm	10%	G/HS/87/2			
7219.12.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	G/HS/87/2			
7219.13.00	--Of a thickness of 3 mm or more but less than 4.75 mm	10%	G/HS/87/2			
7219.14.00	--Of a thickness of less than 3 mm	10%	G/HS/87/2			

SCHEDULE V
CANADA

72-12

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	-Not further worked than hot-rolled, not in coils :					
7219.21.00	--Of a thickness exceeding 10 mm	10%	G/HS/87/2			
7219.22.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	G/HS/87/2			
7219.23.00	--Of a thickness of 3 mm or more but less than 4.75 mm	10%	G/HS/87/2			
7219.24.00	--Of a thickness of less than 3 mm	10%	G/HS/87/2			
7219.31.00	-Not further worked than cold-rolled (cold-reduced):					
7219.31.00	--Of a thickness of 4.75 mm or more	10%	G/HS/87/2			
7219.32.00	--Of a thickness of 3 mm or more but less than 4.75 mm	12.5%	G/HS/87/2			
7219.33.00	--Of a thickness exceeding 1 mm but less than 3 mm	12.5%	G/HS/87/2			
7219.34.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	12.5%	G/HS/87/2			
7219.35.00	--Of a thickness of less than 0.5 mm	12.5%	G/HS/87/2			
7219.90.10	-Other					
7219.90.10	---Corrugated, cold-rolled, of a thickness not exceeding 4.75 mm	12.5%	G/HS/87/2			
7219.90.90	---Other	10.2%	G/HS/87/2			
7220.11.00	Flat-rolled products of stainless steel, of a width of less than 600 mm.					
7220.11.00	-Not further worked than hot-rolled:					
7220.12.00	--Of a thickness of 4.75 mm or more	10%	G/HS/87/2			
7220.20.10	--Of a thickness of less than 4.75 mm	10%	G/HS/87/2			
7220.20.20	-Not further worked than cold-rolled (cold-reduced)					
7220.20.10	---Of a thickness exceeding 4.75 mm	10%	G/HS/87/2			
7220.20.20	---Of a thickness not exceeding 4.75 mm	12.5%	G/HS/87/2			
7220.90.00	-Other	10.2%	G/HS/87/2			
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	10%	G/HS/87/2			
7222.10.00	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.					
7222.10.00	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10%	G/HS/87/2			

580

SCHEDULE V
CANADA

72-13

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7222.20.00	-Bars and rods, not further worked than cold-formed or cold-finished	12.5%	G/HS/87/2			
7222.30.00	-Other bars and rods	12.5%	G/HS/87/2			
7222.40.10	-Angles, shapes and sections ---Not further worked than hot-rolled or cold-rolled	7.8%	G/HS/87/2			
7222.40.90	---Other	10.2%	G/HS/87/2			
	Wire of stainless steel.					
7223.00.10	---Not coated or covered	6.8%	G/HS/87/2			
7223.00.20	---Coated or covered	7.8%	G/HS/87/2			
	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.					
7224.10.00	-Ingots and other primary forms -Other	Free	G/HS/87/2			
7224.90.10	---Blooms, billets, rounds, slabs or sheet bars	4%	G/HS/87/2			
7224.90.90	---Other	10.2%	G/HS/87/2			
	Flat-rolled products of other alloy steel, of a width of 600 mm or more.					
	-Of silicon-electrical steel					
7225.10.10	---Cold-rolled or cold-drawn, of a thickness not exceeding 4.75 mm	12.5%	G/HS/87/2			
7225.10.90	---Other	10%	G/HS/87/2			
	-Of high speed steel					
7225.20.10	---Cold-rolled or cold-drawn, of a thickness not exceeding 4.75 mm	12.5%	G/HS/87/2			
7225.20.90	---Other	10%	G/HS/87/2			
7225.30.00	-Other, not further worked than hot-rolled, in coils	10%	G/HS/87/2			
7225.40.00	-Other, not further worked than hot-rolled, not in coils -Other, not further worked than cold-rolled (cold-reduced)	10%	G/HS/87/2			
7225.50.10	--Of a thickness not exceeding 4.75 mm	12.5%	G/HS/87/2			
7225.50.20	--Of thickness exceeding 4.75 mm	10%	G/HS/87/2			
7225.90.00	-Other	10%	G/HS/87/2			

SCHEDULE V
CANADA

72-14

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
7226.10.10	Flat-rolled products of other alloy steel, of a width of less than 600 mm. -Of silicon-electrical steel ---Cold-rolled, of a thickness not exceeding 4.75 mm	12.5%	G/HS/87/2			
7226.10.90	---Other	10%	G/HS/87/2			
7226.20.10	-Of high speed steel ---Cold-rolled, of a thickness not exceeding 4.75 mm	12.5%	G/HS/87/2			
7226.20.90	---Other	10%	G/HS/87/2			
7226.91.00	-Other: --Not further worked than hot-rolled --Not further worked than cold-rolled (cold-reduced)	10%	G/HS/87/2			
7226.92.10	---Of a thickness not exceeding 4.75 mm	12.5%	G/HS/87/2			
7226.92.20	---Of a thickness exceeding 4.75 mm	10%	G/HS/87/2			
7226.99.00	--Other	10%	G/HS/87/2			
7227.10.00	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. -Of high speed steel	10%	G/HS/87/2			
7227.20.00	-Of silico-manganese steel	10%	G/HS/87/2			
7227.90.00	-Other	10%	G/HS/87/2			
7228.10.10	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. -Bars and rods, of high speed steel ---Not further worked than hot-rolled	10%	G/HS/87/2			
7228.10.90	---Other	12.5%	G/HS/87/2			
7228.20.10	-Bars and rods, of silico-manganese steel ---Not further worked than hot-rolled	10%	G/HS/87/2			
7228.20.90	---Other	12.5%	G/HS/87/2			
7228.30.00	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10%	G/HS/87/2			
7228.40.00	-Other bars and rods, not further worked than forged	12.5%	G/HS/87/2			
7228.50.00	-Other bars and rods, not further worked than cold-formed or cold-finished	12.5%	G/HS/87/2			
7228.60.00	-Other bars and rods -Angles, shapes and sections	12.5%	G/HS/87/2			

582

**SCHEDULE V
CANADA**

72-15

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession first Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7228.70.10	---Not further worked than hot-rolled, cold-rolled, drawn or extruded	7.8%	G/HS/87/2			
7228.70.90	---Other	10%	G/HS/87/2			
	-Hollow drill bars and rods					
7228.80.10	---Not further worked than hot-rolled	10%	G/HS/87/2			
7228.80.90	---Other	12.5%	G/HS/87/2			
	Wire of other alloy steel.					
7229.10.00	-Of high speed steel	6.7%	G/HS/87/2			
7229.20.00	-Of silico-manganese steel	7.4%	G/HS/87/2			
7229.90.00	-Other	7%	G/HS/87/2			

E C C

**SCHEDULE V
CANADA**

73-1

Chapter 73

ARTICLES OF IRON OR STEEL

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

584

**SCHEDULE V
CANADA**

73-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7301.10.10 7301.10.90 7301.20.00	<p>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</p> <p>-Sheet piling ---Not further worked than hot-rolled ---Other</p> <p>-Angles, shapes and sections</p>	6.8% 10.2% 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
7302.10.10 7302.10.20 7302.10.90 7302.20.00 7302.30.00 7302.40.10 7302.40.90 7302.90.10 7302.90.90	<p>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</p> <p>-Rails ---For railway, worn ---For railway, new, of iron or non-alloy steel ---Other</p> <p>-Sleepers (cross-ties)</p> <p>-Switch blades, crossing frogs, point rods and other crossing pieces</p> <p>-Fish-plates and sole plates</p> <p>---Insulated, for railway signal systems ---Other</p> <p>-Other ---Splice bars ---Other</p>	Free 6.8% 7.8% 10.2% 10.2% Free \$7.12 /tonne \$7.12 /tonne 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
7303.00.10 7303.00.90	<p>Tubes, pipes and hollow profiles, of cast iron.</p> <p>---Not finned, threaded or flanged ---Other</p>	8% 10.2%	G/HS/87/2 G/HS/87/2			

5
5

SCHEDULE V
CANADA

73-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7304.10.10	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. -Line pipe of a kind used for oil or gas pipelines ---Of an external diameter exceeding 265 mm	9.2%	G/HS/87/2			
7304.10.21	---Of an external diameter not exceeding 265 mm: ----Of iron or non-alloy steel	10.2%	G/HS/87/2			
7304.10.22	----Of alloy steel	12.2%	G/HS/87/2			
7304.20.10	-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas ---Drill pipe	10.2%	G/HS/87/2			
7304.20.90	---Other	6.8%	G/HS/87/2			
7304.31.00	-Other, of circular cross-section, of iron or non-alloy steel: --Cold-drawn or cold-rolled (cold-reduced)	4%	G/HS/87/2			
7304.39.00	--Other	10.2%	G/HS/87/2			
7304.41.00	-Other, of circular cross-section, of stainless steel: --Cold-drawn or cold-rolled (cold-reduced)	4.5%	G/HS/87/2			
7304.49.00	--Other	12.2%	G/HS/87/2			
7304.51.00	-Other, of circular cross-section, of other alloy steel: --Cold-drawn or cold-rolled (cold-reduced)	4.5%	G/HS/87/2			
7304.59.00	--Other	12.2%	G/HS/87/2			
7304.90.11	-Other ---Cold-drawn or cold-rolled (cold-reduced): ----Of iron or non-alloy steel	4%	G/HS/87/2			
7304.90.12	----Of alloy steel	4.5%	G/HS/87/2			
7304.90.90	---Other	12.2%	G/HS/87/2			
7305.11.00	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel. -Line pipe of a kind used for oil or gas pipelines: --Longitudinally submerged arc welded	9.2%	G/HS/87/2			

586

SCHEDULE V
CANADA

73-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7305.12.00	--Other, longitudinally welded	9.2%	G/HS/87/2			
7305.19.00	--Other	9.2%	G/HS/87/2			
7305.20.00	-Casing of a kind used in drilling for oil or gas	6.8%	G/HS/87/2			
	-Other, welded:					
	--Longitudinally welded					
7305.31.10	---Of iron or non-alloy steel	10.2%	G/HS/87/2			
7305.31.20	---Of alloy steel	12.2%	G/HS/87/2			
	--Other					
7305.39.10	---Of iron or non-alloy steel	10.2%	G/HS/87/2			
7305.39.20	---Of alloy steel	12.2%	G/HS/87/2			
	-Other					
7305.90.10	---Of iron or non-alloy steel	10.2%	G/HS/87/2			
7305.90.20	---Of alloy steel	12.2%	G/HS/87/2			
	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.					
	-Line pipe of a kind used for oil or gas pipelines					
7306.10.10	---Of an external diameter exceeding 265 mm	9.2%	G/HS/87/2			
	---Of an external diameter not exceeding 265 mm:					
7306.10.21	----Of iron or non-alloy steel	10.2%	G/HS/87/2			
7306.10.22	----Of alloy steel	12.2%	G/HS/87/2			
7306.20.00	-Casing and tubing of a kind used in drilling for oil or gas	6.8%	G/HS/87/2			
7306.30.00	-Other, welded, of circular cross-section, of iron or non-alloy steel	10.2%	G/HS/87/2			
7306.40.00	-Other, welded, of circular cross-section, of stainless steel	12.2%	G/HS/87/2			
7306.50.00	-Other, welded, of circular cross-section, of other alloy steel	12.2%	G/HS/87/2			
	-Other, welded, of non-circular cross-section					
7306.60.10	---Of iron or non-alloy steel	10.2%	G/HS/87/2			
7306.60.20	---Of alloy steel	12.2%	G/HS/87/2			
	-Other					
7306.90.10	---Of iron or non-alloy steel	10.2%	G/HS/87/2			
7306.90.20	---Of alloy steel	12.2%	G/HS/87/2			

587

SCHEDULE V
CANADA

73-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.					
7307.11.00	-Cast fittings:	10.2%	G/HS/R7/2			
7307.19.00	--Of non-malleable cast iron	10.1%	G/HS/R7/2			
	--Other					
	-Other, of stainless steel:					
7307.21.10	--Flanges	6.8%	G/HS/R7/2			
	---Not further worked than forged or bent to shape, whether or not deburred or descaled					
7307.21.90	---Other	12.1%	G/HS/R7/2			
7307.22.00	--Threaded elbows, bends and sleeves	12.1%	G/HS/R7/2			
7307.23.00	--Butt welding fittings	12.1%	G/HS/R7/2			
	--Other					
7307.29.10	---Not further worked than forged or bent to shape, whether or not deburred or descaled	6.8%	G/HS/R7/2			
7307.29.90	---Other	12.1%	G/HS/R7/2			
	-Other:					
7307.91.10	--Flanges	6.8%	G/HS/R7/2			
	---Not further worked than forged or bent to shape, whether or not deburred or descaled					
	---Other:					
7307.91.91	----Of iron or non-alloy steel	10.2%	G/HS/R7/2			
7307.91.92	----Of alloy steel other than stainless steel	12.1%	G/HS/R7/2			
	--Threaded elbows, bends and sleeves					
7307.92.10	---Of iron or non-alloy steel	10.1%	G/HS/R7/2			
7307.92.20	---Of alloy steel other than stainless steel	12.1%	G/HS/R7/2			
	--Butt welding fittings					
7307.93.10	---Of iron or non-alloy steel	10.2%	G/HS/R7/2			
7307.93.20	---Of alloy steel other than stainless steel	12.2%	G/HS/R7/2			
	--Other					
7307.99.10	---Not further worked than forged or bent to shape, whether or not deburred or descaled	6.8%	G/HS/R7/2			
	---Other:					
7307.99.91	----Of iron or non-alloy steel	10%	G/HS/R7/2			
7307.99.92	----Of alloy steel other than stainless steel	12%	G/HS/R7/2			

588

**SCHEDULE V
CANADA**

73-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.					
7308.10.00	-Bridges and bridge-sections	10.2%	G/HS/87/2			
7308.20.00	-Towers and lattice masts	10.2%	G/HS/87/2			
	-Doors, windows and their frames and thresholds for doors					
7308.30.10	---Sash, casement or frame sections, not punched, drilled or further manufactured, whether or not coated, and similar material formed from hot- or cold-rolled strip, whether or not coated, for use in the manufacture of window sash, casements or frames	\$6.94 /tonne	G/HS/87/2			
7308.30.90	---Other	10.2%	G/HS/87/2			
	-Props and similar equipment for scaffolding, shuttering or pit-propping					
7308.40.10	---Roof and wall support systems for mines, including yielding props, chocks, roof-bars and chock release apparatus	Free	G/HS/87/2			
7308.40.90	---Other	10.2%	G/HS/87/2			
	-Other					
7308.90.10	---Silage caps	Free	G/HS/87/2			
7308.90.20	---Fabricated building components for the construction or repair of silos for storing ensilage	6.8%	G/HS/87/2			
7308.90.90	---Other	10.2%	G/HS/87/2			

500

SCHEDULE V
CANADA

73-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
7309.00.10	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Free	G/HIS/87/2			
7309.00.20	---Dairy vats	8%	G/HIS/87/2			
7309.00.30	---Tanks for the storage of animal excreta	6.8%	G/HIS/87/2			
7309.00.90	---Bolted steel tanks to be employed in connection with oil or natural gas wells for installation up to the field marketing valve ---Other	7.8%	G/HIS/87/2			
7310.10.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	8%	G/HIS/87/2			
7310.10.90	---Of a capacity of 50 litres or more ---Tanks or drums ---Other	10.2%	G/HIS/87/2			
7310.21.00	---Of a capacity of less than 50 litres: --Cans which are to be closed by soldering or crimping --Other	10.2%	G/HIS/87/2			
7310.29.10	---Tanks or drums ---Other:	8%	G/HIS/87/2			
7310.29.91	----Cryogenic containers to be employed in the shipment or storage of vaccines for poultry	Free	G/HIS/87/2			
7310.29.99	----Other	10.2%	G/HIS/87/2			
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	10.6%	G/HIS/87/2			

590

SCHEDULE V
CANADA

73-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7312.10.10	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. ---Stranded wire, ropes and cables ---Ropes and cables, to be employed in commercial fishing operations	6.8%	G/HS/87/2			
7312.10.20	---Ropes and cables, to be employed in the operation of logging, including removal of the log from stump to skidway, log dump, or common or other carrier, but excluding use for guy ropes or for braking logs going down grade ---Ropes and cables, of a kind used as transmission belting:	8%	G/HS/87/2			
7312.10.31	----Ropes, cut to length, with fittings, for use with the goods of tariff item No. 8429.52.10	Free	G/HS/87/2			
7312.10.39	----Other	9.2%	G/HS/87/2			
7312.10.90	---Other	9.2%	G/HS/87/2			
7312.90.00	-Other	10.2%	G/HS/87/2			
7313.00.10	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel. ---Barbed wire	6.8%	G/HS/87/2			
7313.00.90	---Other	9.2%	G/HS/87/2			
7314.11.00	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. -Woven products: --Of stainless steel --Other	8%	G/HS/87/2			
7314.19.10	---Of a kind used as conveyor belts	17.5%	G/HS/87/2			
7314.19.20	---Fire cord fabrics	9.2%	G/HS/87/2			
7314.19.90	---Other	8%	G/HS/87/2			
7314.20.00	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	10.2%	G/HS/87/2			
7314.30.00	-Other grill, netting and fencing, welded at the intersection	8%	G/HS/87/2			

001

SCHEDULE V
CANADA

73-9

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7315.89.10	---Produced from material of a diameter of 28 mm or more	4.5%	G/HS/87/2			
7315.89.20	---Produced from material of a diameter of less than 28 mm	10.2%	G/HS/87/2			
	-Other parts					
7315.90.10	---Links, produced from material of a diameter of 28 mm or more	4%	G/HS/87/2			
7315.90.90	---Other	10.2%	G/HS/87/2			
	Anchors, grapnels and parts thereof, of iron or steel.					
7316.00.10	---Of a weight of 18 kg or more	9.2%	G/HS/87/2			
7316.00.20	---Of a weight of less than 18 kg	9.2%	G/HS/87/2			
	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.					
7317.00.10	---Cut nails	0.94/kg	G/HS/87/2			
7317.00.20	---Wire roofing nails; wire nails of a length of 25 mm or more	1.764/kg	G/HS/87/2			
7317.00.90	---Other	10.2%	G/HS/87/2			
	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.					
	-Threaded articles:					
7318.11.00	--Coach screws	12.5%	G/HS/87/2			
7318.12.00	--Other wood screws	12.5%	G/HS/87/2			
7318.13.00	--Screw hooks and screw rings	10.2%	G/HS/87/2			
7318.14.00	--Self-tapping screws	10.2%	G/HS/87/2			
7318.15.00	--Other screws and bolts, whether or not with their nuts or washers	10.2%	G/HS/87/2			
7318.16.00	--Nuts	10.2%	G/HS/87/2			
7318.19.00	--Other	10.2%	G/HS/87/2			
	-Non-threaded articles:					
7318.21.00	--Spring washers and other lock washers	10.2%	G/HS/87/2			
7318.22.00	--Other washers	10.2%	G/HS/87/2			
7318.23.00	--Rivets	10.2%	G/HS/87/2			
7318.24.00	--Cotters and cotter-pins	10%	G/HS/87/2			
7318.29.00	--Other	10%	G/HS/87/2			

C
C
C

SCHEDULE V
CANADA

73-10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
7319.10.00	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	11.3%	G/HS/87/2			
7319.20.00	-Sewing, darning or embroidery needles	11.3%	G/HS/87/2			
7319.30.10	-Safety pins					
7319.30.10	-Other pins	4%	G/HS/87/2			
7319.30.90	---Specially designed for marking systems	11.3%	G/HS/87/2			
7319.90.00	---Other	11.1%	G/HS/87/2			
7320.10.00	Springs and leaves for springs, of iron or steel.					
7320.20.00	-Leaf-springs and leaves therefor	12.8%	G/HS/87/2			
7320.90.00	-Helical springs	9.6%	G/HS/87/2			
7321.11.00	-Other	10.2%	G/HS/87/2			
7321.11.00	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.					
7321.12.00	-Cooking appliances and plate warmers:					
7321.13.00	--For gas fuel or for both gas and other fuels	12.6%	G/HS/87/2			
7321.81.00	--For liquid fuel	12.6%	G/HS/87/2			
7321.82.00	--For solid fuel	12.6%	G/HS/87/2			
7321.83.00	-Other appliances:					
7321.90.10	--For gas fuel or for both gas and other fuels	11.3%	G/HS/87/2			
7321.90.20	--For liquid fuel	11.3%	G/HS/87/2			
7321.90.30	--For solid fuel	11.3%	G/HS/87/2			
7321.90.10	-Parts					
7321.90.20	---For the goods of tariff item No. 7321.11.00	13.4%	G/HS/87/2			
7321.90.30	---For the goods of tariff item No. 7321.12.00 or 7321.13.00	12.6%	G/HS/87/2			
7321.90.30	---For the goods of tariff item No. 7321.81.00, 7321.82.00 or 7321.83.00	11.3%	G/HS/87/2			

594

SCHEDULE V
CANADA

73-11

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7322.11.00 7322.19.00 7322.90.10 7322.90.90	<p>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</p> <p>-Radiators and parts thereof: --Of cast iron --Other -Other ---Air heaters and parts thereof for orchards ---Other</p>	11.3% 11.3% Free 11.9%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
7323.10.00 7323.91.00 7323.92.00 7323.93.00 7323.94.00 7323.99.00	<p>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</p> <p>-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like -Other: --Of cast iron, not enamelled --Of cast iron, enamelled --Of stainless steel --Of iron (other than cast iron) or steel, enamelled --Other</p>	9.9% 10.2% 10.2% 10.2% 10.2% 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
7324.10.00 7324.21.00 7324.29.10 7324.29.90	<p>Sanitary ware and parts thereof, of iron or steel.</p> <p>-Sinks and wash basins, of stainless steel -Baths: --Of cast iron, whether or not enamelled --Other ---Stampings and assemblies thereof, for use in the manufacture of bath tubs ---Other -Other, including parts</p>	11.3% 11.3% 6.8% 11.3%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

505

SCHEDULE V
CANADA

73 12

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
7324.90.10	---Sinks, wash basins, flushing cisterns (toilet tanks), bidets and urinals	11.3%	G/HS/87/2			
7324.90.90	---Other	10.2%	G/HS/87/2			
	Other cast articles of iron or steel.					
	-Of non-malleable cast iron					
7325.10.10	---In the rough	9.2%	G/HS/87/2			
7325.10.90	---Other	10.2%	G/HS/87/2			
	---Other:					
	--Grinding balls and similar articles for mills					
7325.91.10	---Of steel, of a diameter not exceeding 9.5 mm, for burnishing	9.2%	G/HS/87/2			
7325.91.90	---Other	9.8%	G/HS/87/2			
	---Other					
7325.99.10	---Flanged casing heads; screwed casing heads for surface casings of an external diameter exceeding 273 mm, or rated for service in working pressures exceeding 14 MPa W.O.G. (water, oil, gas); all the foregoing to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or potash or rock salt deposits	Free	G/HS/87/2			
	---Other:					
7325.99.91	----In the rough	9.2%	G/HS/87/2			
7325.99.99	----Other	10.2%	G/HS/87/2			
	Other articles of iron or steel.					
	-Forged or stamped, but not further worked:					
	--Grinding balls and similar articles for mills					
7326.11.10	---Of steel, of a diameter not exceeding 9.5 mm, for burnishing	9.2%	G/HS/87/2			
7326.11.90	---Other	10.2%	G/HS/87/2			
7326.19.00	--Other	10.2%	G/HS/87/2			
7326.20.00	-Articles of iron or steel wire	10.2%	G/HS/87/2			
	-Other					
7326.90.10	---Steel stanchions for confining livestock either in pens or individually	Free	G/HS/87/2			

500

**SCHEDULE V
CANADA**

73-13

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7326.90.20	---Identification bands for migratory birds	Free	G/HS/87/2			
7326.90.30	---Flanged casing heads; screwed casing heads for surface casings of an external diameter exceeding 273 mm, or rated for service in working pressures exceeding 14 MPa W.O.G. (water, oil, gas); well packers; all the foregoing to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or potash or rock salt deposits	Free	G/HS/87/2			
7326.90.40	---Pitless well heads and parts thereof	5.5%	G/HS/87/2			
7326.90.50	---Couplings for sucker rods, pony rods or polished rods for oilfield related pumps	6.8%	G/HS/87/2			
7326.90.60	---Vacuum evaporator masks, of stainless steel, having a 90% front etch and a 10% back etch, for the production of photocells	10.2%	G/HS/87/2			
7326.90.70	---Caskets or coffins	15%	G/HS/87/2			
7326.90.90	---Other	10.2%	G/HS/87/2			

E 97

**SCHEDULE V
CANADA**

74 - i

Chapter 74

COPPER AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Refined copper**

Metal containing at least 99.85% by weight of copper, or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table.

TABLE — Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements *, each	0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

()
()
()

**SCHEDULE V
CANADA**

74 ii

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No. 28 48.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire rod) or tubes, are however to be taken to be unwrought copper of heading No. 74 03.

(e) Profiles

Rolled, extruded, drawn, forged or formed products, cold or hot, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 74 14, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 74 03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are

()
()
()

**SCHEDULE V
CANADA**

74 iii

- of rectangular (including square) shape with a thickness not exceeding one tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles of products of other headings

Heading Nos. 74 09 and 74 10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements,
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

□
□
□

**SCHEDULE V
CANADA**

74-iv

(d) **Copper nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Supplementary Note.

1. In this Chapter the expression "unworked" means:

- (a) **When referring to bars, rods and profiles, products which have not been subsequently worked after production (for example, not machined, drilled, punched, twisted or crimped).**
- (b) **When referring to plates, sheets, strip and foil, products which have not been processed beyond the condition as from the rolling mill (for example, not machined, cut to shape, perforated or coated).**
- (c) **When referring to tubes and pipes, products which have not been further processed than drawn, extruded or welded (for example, not machined, coated, drilled, or fitted with flanges, collars or rings).**

001

SCHEDULE V
CANADA

74-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
7401.10.00 7401.20.00	Copper mattes; cement copper (precipitated copper). -Copper mattes -Cement copper (precipitated copper)	Free Free	G/HS/87/2 G/HS/87/2			
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	Free	G/HS/87/2			
	Refined copper and copper alloys, unwrought.					
	-Refined copper:					
7403.11.00	--Cathodes and sections of cathodes	Free	G/HS/87/2			
7403.12.00	--Wire-bars	4%	G/HS/87/2			
7403.13.00	--Billets	Free	G/HS/87/2			
	--Other					
7403.19.10	---Ingots, ingot-bars and slabs	Free	G/HS/87/2			
7403.19.90	---Other	10.3%	G/HS/87/2			
	-Copper alloys:					
	--Copper-zinc base alloys (brass)					
7403.21.10	---Ingots, ingot-bars, slabs and billets	4%	G/HS/87/2			
7403.21.90	---Other	10.3%	G/HS/87/2			
7403.22.00	--Copper-tin base alloys (bronze)	10.3%	G/HS/87/2			
	--Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)					
7403.23.10	---Ingots, ingot-bars, slabs and billets	4.6%	G/HS/87/2			
7403.23.90	---Other	10.3%	G/HS/87/2			
	--Other copper alloys (other than master alloys of heading No. 74.05)					
7403.29.10	---Copper beryllium or copper phosphor alloys	4%	G/HS/87/2			
7403.29.90	---Other	10.2%	G/HS/87/2			
	Copper waste and scrap.					
7404.00.10	---Not alloyed	Free	G/HS/87/2			
	---Alloyed:					
7404.00.21	----Copper-zinc base alloys (brass)	4%	G/HS/87/2			
7404.00.29	----Other	10.2%	G/HS/87/2			
	Master alloys of copper.	10.3%	G/HS/87/2			

002

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7406.10.10	Copper powders and flakes.					
7406.10.20	-Powders of non-lamellar structure	4%	G/HS/87/2			
7406.10.20	---Not alloyed	10.9%	G/HS/87/2			
7406.20.10	---Alloyed					
7406.20.10	-Powders of lamellar structure; flakes	4%	G/HS/87/2			
7406.20.20	---Not alloyed	10.6%	G/HS/87/2			
7406.20.20	---Alloyed					
	Copper bars, rods and profiles.					
	-Of refined copper					
	---Unworked:					
7407.10.11	----Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm	4.5%	G/HS/87/2			
7407.10.12	----Bars and rods, of a maximum cross-sectional dimension exceeding 12.7 mm; profiles	4%	G/HS/87/2			
7407.10.20	---Worked	10.3%	G/HS/87/2			
	-Of copper alloys:					
	--Of copper-zinc base alloys (brass)					
	---Unworked:					
7407.21.11	----Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm	4.5%	G/HS/87/2			
7407.21.12	----Bars and rods, of a maximum cross-sectional dimension exceeding 12.7 mm; profiles	4%	G/HS/87/2			
7407.21.20	---Worked	10.3%	G/HS/87/2			
	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)					
	---Unworked:					
7407.22.11	----Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm	4.5%	G/HS/87/2			
7407.22.12	----Bars and rods, of copper-nickel base alloys (cupro-nickel), of a maximum cross-sectional dimension exceeding 12.7 mm; profiles	4%	G/HS/87/2			
7407.22.13	----Bars and rods, of copper-nickel-zinc base alloys (nickel silver), of a maximum cross-sectional dimension exceeding 12.7 mm	6.8%	G/HS/87/2			
7407.22.20	---Worked	10.3%	G/HS/87/2			
	--Other					
	---Unworked:					

603

SCHEDULE V
CANADA

74-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7407.29.11	----Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm	4.5%	G/HS/87/2			
7407.29.12	----Bars and rods, of a maximum cross-sectional dimension exceeding 12.7 mm; profiles	4%	G/HS/87/2			
7407.29.20	---Worked	10.3%	G/HS/87/2			
	Copper wire.					
	-Of refined copper:					
	--Of which the maximum cross-sectional dimension exceeds 6 mm					
	---Not exceeding 12.7 mm:					
7408.11.11	----Not coated or covered	4.5%	G/HS/87/2			
7408.11.12	----Coated or covered	10.2%	G/HS/87/2			
	---Exceeding 12.7 mm:					
7408.11.21	----Not coated or covered	4%	G/HS/87/2			
7408.11.22	----Coated or covered	10.3%	G/HS/87/2			
	--Other					
7408.19.10	---Not coated or covered	4.5%	G/HS/87/2			
7408.19.20	---Coated or covered	10.2%	G/HS/87/2			
	-Of copper alloys:					
	--Of copper-zinc base alloys (brass)					
	---Of a maximum cross-sectional dimension not exceeding 12.7 mm:					
7408.21.11	----Not coated or covered	4.5%	G/HS/87/2			
7408.21.12	----Coated or covered	10.2%	G/HS/87/2			
	---Of a maximum cross-sectional dimension exceeding 12.7 mm:					
7408.21.21	----Not coated or covered	4%	G/HS/87/2			
7408.21.22	----Coated or covered	10.3%	G/HS/87/2			
	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)					
	---Of a maximum cross-sectional dimension not exceeding 12.7 mm:					
7408.22.11	----Not coated or covered	4.5%	G/HS/87/2			
7408.22.12	----Coated or covered	10.2%	G/HS/87/2			
	---Of a maximum cross-sectional dimension exceeding 12.7 mm, of copper-nickel base alloys (cupro-nickel):					
7408.22.21	----Not coated or covered	4%	G/HS/87/2			
7408.22.22	----Coated or covered	10.3%	G/HS/87/2			

604

SCHEDULE V
CANADA

74-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	---Of a maximum cross-sectional dimension exceeding 12.7 mm, of copper-nickel-zinc base alloys (nickel silver):					
7408.22.31	----Not coated or covered	6.8%	G/HS/87/2			
7408.22.32	----Coated or covered	10.3%	G/HS/87/2			
	--Other					
	---Of a maximum cross-sectional dimension not exceeding 12.7 mm:					
7408.29.11	----Not coated or covered	4.5%	G/HS/87/2			
7408.29.12	----Coated or covered	10.2%	G/HS/87/2			
	---Of a maximum cross-sectional dimension exceeding 12.7 mm:					
7408.29.21	----Not coated or covered	4%	G/HS/87/2			
7408.29.22	----Coated or covered	10.3%	G/HS/87/2			
	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.					
	-Of refined copper:					
	--In coils					
7409.11.10	---Unworked	4%	G/HS/87/2			
7409.11.20	---Worked	10.3%	G/HS/87/2			
	--Other					
7409.19.10	---Unworked	4%	G/HS/87/2			
7409.19.20	---Worked	10.3%	G/HS/87/2			
	-Of copper-zinc base alloys (brass):					
	--In coils					
7409.21.10	---Unworked	4%	G/HS/87/2			
7409.21.20	---Worked	10.3%	G/HS/87/2			
	--Other					
7409.29.10	---Unworked	4%	G/HS/87/2			
7409.29.20	---Worked	10.3%	G/HS/87/2			
	-Of copper-tin base alloys (bronze):					
	--In coils					
7409.31.10	---Unworked	4%	G/HS/87/2			
7409.31.20	---Worked	10.3%	G/HS/87/2			
	--Other					
7409.39.10	---Unworked	4%	G/HS/87/2			
7409.39.20	---Worked	10.3%	G/HS/87/2			
	-Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)					
	---Unworked:					
7409.40.11	----Copper-nickel base alloys (cupro-nickel)	4%	G/HS/87/2			

CCL

SCHEDULE V
CANADA

74-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7409.40.12	----Copper-nickel-zinc base alloys (nickel silver)	6.8%	G/HS/87/2			
7409.40.20	---Worked	10.3%	G/HS/87/2			
	-Of other copper alloys					
7409.90.10	---Unworked	4%	G/HS/87/2			
7409.90.20	---Worked	10.3%	G/HS/87/2			
	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.					
	-Not backed:					
	--Of refined copper					
7410.11.10	---Unworked	4%	G/HS/87/2			
7410.11.20	---Worked	10.3%	G/HS/87/2			
	--Of copper alloys					
7410.12.10	---Unworked	4%	G/HS/87/2			
7410.12.20	---Worked	10.3%	G/HS/87/2			
	-Backed:					
	--Of refined copper					
7410.21.10	---Unworked	4%	G/HS/87/2			
7410.21.20	---Worked	10.3%	G/HS/87/2			
	--Of copper alloys					
7410.22.10	---Unworked	4%	G/HS/87/2			
7410.22.20	---Worked	10.3%	G/HS/87/2			
	Copper tubes and pipes.					
	-Of refined copper					
7411.10.10	---Unworked	4%	G/HS/87/2			
7411.10.20	---Worked	10.3%	G/HS/87/2			
	-Of copper alloys:					
	--Of copper-zinc base alloys (brass)					
7411.21.10	---Unworked	4%	G/HS/87/2			
7411.21.20	---Worked	10.3%	G/HS/87/2			
	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)					
7411.22.10	---Unworked	4%	G/HS/87/2			
7411.22.20	---Worked	10.3%	G/HS/87/2			
	--Other					
7411.29.10	---Unworked	4%	G/HS/87/2			
	---Worked:					

00

SCHEDULE V
CANADA

74-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7411.29.21	----Of copper-tin alloys (bronze), centrifugally cast, not further worked than turned and bored longitudinally, for use in the manufacture of rolls for paper-making machines	Free	G/HS/87/2			
7411.29.29	----Other	10.3%	G/HS/87/2			
7412.10.00	Copper tube or pipe fittings (for example, couplings, elbows, sleeves). -Of refined copper	10.3%	G/HS/87/2			
7412.20.00	-Of copper alloys	10.3%	G/HS/87/2			
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	10.3%	G/HS/87/2			
7414.10.00	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper. -Endless bands, for machinery	10.2%	G/HS/87/2			
7414.90.00	-Other	10.2%	G/HS/87/2			
7415.10.00	Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper. -Nails and tacks, drawing pins, staples and similar articles	10.3%	G/HS/87/2			
7415.21.00	-Other articles, not threaded: --Washers (including spring washers)	10.3%	G/HS/87/2			
7415.29.00	--Other	10.3%	G/HS/87/2			
7415.31.00	-Other threaded articles: --Screws for wood	10.2%	G/HS/87/2			
7415.32.00	--Other screws; bolts and nuts	10.3%	G/HS/87/2			
7415.39.00	--Other	10.3%	G/HS/87/2			

607

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
7416.00.00	Copper springs.	10.3%	G/HS/87/2			
7417.00.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	12.5%	G/HS/87/2			
7418.10.00	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	10.3%	G/HS/87/2			
7418.20.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	10.3%	G/HS/87/2			
7419.10.00	-Sanitary ware and parts thereof	10.3%	G/HS/87/2			
7419.10.00	Other articles of copper. -Chain and parts thereof -Other: --Cast, moulded, stamped or forged, but not further worked	10.3%	G/HS/87/2			
7419.91.10	---Anodes for electro-plating	Free	G/HS/87/2			
7419.91.90	---Other	10.3%	G/HS/87/2			
7419.99.10	---Other	Free	G/HS/87/2			
7419.99.20	---Anodes for electro-plating	Free	G/HS/87/2			
7419.99.20	---Caskets or coffins	15%	G/HS/87/2			
7419.99.90	---Other	10.3%	G/HS/87/2			

**SCHEDULE V
CANADA**

75-i

Chapter 75

NICKEL AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 75 02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.



**SCHEDULE V
CANADA**

75-II

Heading No. 75 06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE — Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%.
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%

010

**SCHEDULE V
CANADA**

75-iii

Supplementary Note.

1. In this Chapter the expression "unworked" means:
 - (a) When referring to bars, rods and profiles, products which have not been subsequently worked after production (for example, not machined, drilled, punched, twisted or crimped).
 - (b) When referring to plates, sheets, strip and foil, products which have not been processed beyond the condition as from the rolling mill (for example, not machined, cut to shape, perforated or coated).
 - (c) When referring to tubes and pipes, products which have not been further processed than drawn, extruded or welded (for example, not machined, coated, drilled, or fitted with flanges, collars or rings).

011

SCHEDULE V
CANADA

75-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
7501.10.00 7501.20.00	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. -Nickel mattes -Nickel oxide sinters and other intermediate products of nickel metallurgy	Free Free	G/HS/87/2 G/HS/87/2			
7502.10.00 7502.20.00	Unwrought nickel. -Nickel, not alloyed -Nickel alloys	Free Free	G/HS/87/2 G/HS/87/2			
7503.00.00	Nickel waste and scrap.	Free	G/HS/87/2			
7504.00.10 7504.00.20	Nickel powders and flakes. ---Powders, containing by weight 60% or more of nickel ---Powders, containing by weight less than 60% of nickel; flakes	Free 10.2%	G/HS/87/2 G/HS/87/2			
7505.11.11 7505.11.12 7505.11.13 7505.11.20	Nickel bars, rods, profiles and wire. -Bars, rods and profiles: --Of nickel, not alloyed ---Unworked: ----Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm ----Bars and rods, of a maximum cross-sectional dimension exceeding 12.7 mm ---Profiles ---Worked --Of nickel alloys ---Bars and rods, unworked, containing by weight 60% or more of nickel:	4.5% 4.2% 5.5% 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
7505.12.11 7505.12.12	---Of a maximum cross-sectional dimension not exceeding 12.7 mm ---Of a maximum cross-sectional dimension exceeding 12.7 mm	4.5% 4.3%	G/HS/87/2 G/HS/87/2			
7505.12.20	---Profiles, unworked ---Bars and rods, unworked, containing by weight less than 60% of nickel; bars, rods and profiles, worked:	5.5%	G/HS/87/2			

612

SCHEDULE V
CANADA

75-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7505.12.31	----Bars and rods, of a maximum cross-sectional dimension not exceeding 19 mm, containing by weight more than 50% of nickel and more than 10% of chromium, for use in the manufacture of electric resistance wire, strip or ribbon	4.2%	G/HS/87/2			
7505.12.38	----Other bars and rods, unworked, of a maximum cross-sectional dimension not exceeding 12.7 mm	4.5%	G/HS/87/2			
7505.12.39	----Other -Wire: --Of nickel, not alloyed ---Of a maximum cross-sectional dimension not exceeding 12.7 mm:	10.2%	G/HS/87/2			
7505.21.11	----Not coated or covered	4.5%	G/HS/87/2			
7505.21.12	----Coated or covered ---Of a maximum cross-sectional dimension exceeding 12.7 mm:	10.2%	G/HS/87/2			
7505.21.21	----Not coated or covered	4.3%	G/HS/87/2			
7505.21.22	----Coated or covered ---Of nickel alloys ---Of a maximum cross-sectional dimension not exceeding 12.7 mm:	10.2%	G/HS/87/2			
7505.22.11	----Not coated or covered	4.5%	G/HS/87/2			
7505.22.12	----Coated or covered ---Of a maximum cross-sectional dimension exceeding 12.7 mm, containing 60% or more by weight of nickel:	10.2%	G/HS/87/2			
7505.22.21	----Not coated or covered	4.3%	G/HS/87/2			
7505.22.22	----Coated or covered	10.2%	G/HS/87/2			
7505.22.30	---Of a maximum cross-sectional dimension exceeding 12.7 mm, containing by weight less than 60% of nickel	10.2%	G/HS/87/2			
	Nickel plates, sheets, strip and foil.					
7506.10.10	-Of nickel, not alloyed ---Unworked, of a thickness exceeding 0.15 mm	4.3%	G/HS/87/2			
7506.10.20	---Unworked, of a thickness not exceeding 0.15 mm; worked -Of nickel alloys	10.2%	G/HS/87/2			

613

SCHEDULE V
CANADA

75 3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7506.20.10	---Unworked, of a thickness exceeding 0.15 mm, containing by weight 60% or more of nickel	4.3%	G/HS/87/2			
7506.20.90	---Other, unworked; worked	10.2%	G/HS/87/2			
	<p>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). -Tubes and pipes: --Of nickel, not alloyed</p>					
7507.11.10	---Seamless, unworked	4.3%	G/HS/87/2			
7507.11.90	---Other	10.2%	G/HS/87/2			
	--Of nickel alloys					
7507.12.10	---Seamless, unworked, containing by weight 60% or more of nickel	4.3%	G/HS/87/2			
7507.12.90	---Other	10.2%	G/HS/87/2			
7507.20.00	-Tube or pipe fittings	10.2%	G/HS/87/2			
	Other articles of nickel.					
7508.00.10	---Anodes for electro-plating	Free	G/HS/87/2			
7508.00.20	---Coated or plated with silver, provided that the silver content is less than 2%	11%	G/HS/87/2			
7508.00.90	---Other	10.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

76-i

Chapter 76

ALUMINUM AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 76 01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

0
1
5

**SCHEDULE V
CANADA**

Heading Nos. 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Aluminum, not alloyed

Metal containing by weight at least 99% of aluminum, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE — Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ¹ , each	0.1 ²
<p>(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.</p> <p>(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.</p>	

(b) Aluminum alloys

Metallurgical substances in which aluminum predominates by weight over each of the other elements, provided that:

C)
—
C)

**SCHEDULE V
CANADA**

76 - iii

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

Supplementary Notes.

1. In this Chapter the expression "unworked" means:
 - a) When referring to bars, rods and profiles, products which have not been subsequently worked after production (for example, not machined, drilled, punched, twisted or crimped).
 - b) When referring to plates, sheets, strip and foil, products which have not been processed beyond the last rolling mill pass except by heat treating, levelling, edge trimming, slitting, cutting-to-size, surface cleaning or lubricating.
 - c) When referring to tubes and pipes, products which, but for heat treating, straightening and cutting-to-length, have not been further processed than drawn, extruded or seam welded.
2. In this Chapter the expression "unwrought" means forms which may be simply cut-to-length for shipping or to make the metal suitable for further processing. It also includes scalping or de-scaling surfaces to prepare them for rolling, extrusion or forging.

617

**SCHEDULE V
CANADA**

76-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7601.10.10	Unwrought aluminum. -Aluminum, not alloyed ---Billets, blocks, ingots, notched bars, pigs, slabs and wire bars ---Other:	Free	G/HIS/87/2			
7601.10.91	----Granules, cut from ingots, for use in the manufacture of cleaning compounds	1.984/kg	G/HIS/87/2			
7601.10.99	----Other	10.3%	G/HIS/87/2			
7601.20.10	-Aluminum alloys ---Billets, blocks, ingots, notched bars, pigs, slabs and wire bars ---Other:	Free	G/HIS/87/2			
7601.20.91	----Granules, cut from ingots, for use in the manufacture of cleaning compounds	1.984/kg	G/HIS/87/2			
7601.20.99	----Other	10.3%	G/HIS/87/2			
7602.00.00	Aluminum waste and scrap.	Free	G/HIS/87/2			
7603.10.00	Aluminum powders and flakes. -Powders of non-lamellar structure -Powders of lamellar structure; flakes	9.2%	G/HIS/87/2			
7603.20.10	---Powders	9.2%	G/HIS/87/2			
7603.20.20	---Flakes	10.3%	G/HIS/87/2			
7604.10.11	Aluminum bars, rods and profiles. -Of aluminum, not alloyed ---Unworked: ----Bars and rods, of a maximum cross-sectional dimension exceeding 12.7 mm	2.1%	G/HIS/87/2			
7604.10.12	----Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm; profiles	8%	G/HIS/87/2			
7604.10.20	---Worked	10.3%	G/HIS/87/2			
7604.21.10	-Of aluminum alloys: --Hollow profiles ---Unworked	8%	G/HIS/87/2			
7604.21.20	---Worked	10.3%	G/HIS/87/2			
	---Other ---Unworked:					

G 1 B

**SCHEDULE V
CANADA**

76-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
7604.29.11	----Bars and rods, of a maximum cross-sectional dimension exceeding 12.7 mm	2.1%	G/HS/87/2			
7604.29.12	----Bars and rods, of a maximum cross-sectional dimension not exceeding 12.7 mm; profiles	8%	G/HS/87/2			
7604.29.20	---Worked	10.3%	G/HS/87/2			
	Aluminum wire.					
	-Of aluminum, not alloyed:					
	--Of which the maximum cross-sectional dimension exceeds 7 mm					
	---Exceeding 7 mm but not exceeding 12.7 mm:					
7605.11.11	----Not coated or covered	8%	G/HS/87/2			
7605.11.12	----Coated or covered	10.2%	G/HS/87/2			
	---Exceeding 12.7 mm:					
7605.11.21	----Not coated or covered	2.1%	G/HS/87/2			
7605.11.22	----Coated or covered	10.3%	G/HS/87/2			
	--Other					
7605.19.10	---Not coated or covered	8%	G/HS/87/2			
7605.19.20	---Coated or covered	10.2%	G/HS/87/2			
	-Of aluminum alloys:					
	--Of which the maximum cross-sectional dimension exceeds 7 mm					
	---Exceeding 7 mm but not exceeding 12.7 mm:					
7605.21.11	----Not coated or covered	8%	G/HS/87/2			
7605.21.12	----Coated or covered	10.2%	G/HS/87/2			
	---Exceeding 12.7 mm:					
7605.21.21	----Not coated or covered	2.1%	G/HS/87/2			
7605.21.22	----Coated or covered	10.3%	G/HS/87/2			
	--Other					
7605.29.10	---Not coated or covered	8%	G/HS/87/2			
7605.29.20	---Coated or covered	10.2%	G/HS/87/2			
	Aluminum plates, sheets and strip, of a thickness exceeding 0.2 mm.					
	-Rectangular (including square):					
	--Of aluminum, not alloyed					
7606.11.10	---Unworked	2.1%	G/HS/87/2			
7606.11.20	---Worked	10.3%	G/HS/87/2			
	--Of aluminum alloys					
	---Unworked:					

010

SCHEDULE V
CANADA

76-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7606.12.11	----Of a thickness of 3.2 mm or more but not exceeding 5 mm and of a width of 165 cm or more but not exceeding 203 cm, hot-rolled from ingots of Canadian origin, imported for cold-rolling in Canada, for use in the manufacture of pull tabs for beverage containers	Free	G/HS/87/2			
7606.12.12	----Of a thickness exceeding 0.2 mm but less than 7 mm, in coils, for use in the manufacture of offset printing plates	Free	G/HS/87/2			
7606.12.19	----Other ---Worked:	2.1%	G/HS/87/2			
7606.12.21	----Of a thickness exceeding 0.2 mm but less than 7 mm, in coils, for use in the manufacture of offset printing plates	Free	G/HS/87/2			
7606.12.29	----Other -Other:	10.3%	G/HS/87/2			
7606.91.10	---Of aluminum, not alloyed	2.1%	G/HS/87/2			
7606.91.90	---Unworked circles or discs ---Other	10.3%	G/HS/87/2			
7606.92.10	--Of aluminum alloys	2.1%	G/HS/87/2			
7606.92.90	---Unworked circles or discs ---Other	10.3%	G/HS/87/2			
	Aluminum foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. -Not backed: --Rolled but not further worked					
7607.11.10	---Of a thickness of less than 0.005 mm	Free	G/HS/87/2			
7607.11.20	---Of a thickness of 0.005 mm or more but less than 0.127 mm	9.2%	G/HS/87/2			
7607.11.30	---Of a thickness of 0.127 mm or more ---Other	2.1%	G/HS/87/2			
7607.19.10	---Of a thickness of less than 0.127 mm, embossed ---Other:	9.2%	G/HS/87/2			
7607.19.91	----Printed	12.2%	G/HS/87/2			
7607.19.99	----Other -Backed	10.3%	G/HS/87/2			

620

SCHEDULE V
CANADA

76-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7607.20.10	---Of a thickness of less than 0.127 mm, embossed, not printed	9.2%	G/HS/87/2			
7607.20.91	---Other: ----Printed	12.2%	G/HS/87/2			
7607.20.99	----Other	10.3%	G/HS/87/2			
7608.10.00	Aluminum tubes and pipes. -Of aluminum, not alloyed	8.1%	G/HS/87/2			
7608.20.00	-Of aluminum alloys	8.1%	G/HS/87/2			
7609.00.00	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves). Aluminum structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.	10.3%	G/HS/87/2			
7610.10.00	-Doors, windows and their frames and thresholds for doors	10.3%	G/HS/87/2			
7610.90.00	-Other	10.3%	G/HS/87/2			
7611.00.10	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	Free	G/HS/87/2			
7611.00.90	---Dairy vats ---Other	10.3%	G/HS/87/2			

SCHEDULE V
CANADA

76-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7612.10.00 7612.90.00	Aluminum casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. -Collapsible tubular containers -Other	10.3% 10.3%	G/HS/87/2 G/HS/87/2			
7613.00.00	Aluminum containers for compressed or liquefied gas.	10.3%	G/HS/87/2			
7614.10.00 7614.90.00	Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated. -With steel core -Other	10.2% 10.2%	G/HS/87/2 G/HS/87/2			
7615.10.00	Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum.	10.2%	G/HS/87/2			
7615.20.10 7615.20.90	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like -Sanitary ware and parts thereof ---Baths, sinks, wash basins or urinals ---Other	11.4% 10.2%	G/HS/87/2 G/HS/87/2			
7616.10.00	Other articles of aluminum. -Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	10.3%	G/HS/87/2			
7616.90.10	-Other ---Identification bands for migratory birds	Free	G/HS/87/2			

622

SCHEDULE V
CANADA

76-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7616.90.90	---Other	10.3%	G/HS/87/2			

**SCHEDULE V
CANADA**

77-i

Chapter 77

(Reserved for possible future use in the Harmonized System)

624

Chapter 78

LEAD AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 78 01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

**SCHEDULE V
CANADA**

78 - ii

Heading No. 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table

TABLE — Other elements

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

020

SCHEDULE V
CANADA

78-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7801.10.10	Unwrought lead.					
	-Refined lead					
7801.10.90	---Pig and block	Free	G/HS/87/2			
	---Other	10.2%	G/HS/87/2			
	-Other:					
	--Containing by weight antimony as the principal other element					
7801.91.10	---Lead-antimony-tin alloys	6.8%	G/HS/87/2			
7801.91.90	---Other	10.2%	G/HS/87/2			
7801.99.00	--Other	10.2%	G/HS/87/2			
7802.00.00	Lead waste and scrap.	Free	G/HS/87/2			
	Lead bars, rods, profiles and wire.					
7803.00.10	---Bars and rods, not alloyed	4%	G/HS/87/2			
7803.00.20	---Bars and rods, of lead-antimony-tin alloys	6.8%	G/HS/87/2			
7803.00.30	---Bars and rods, of other alloys; profiles and wire	10.2%	G/HS/87/2			
	Lead plates, sheets, strip and foil; lead powders and flakes.					
	-Plates, sheets, strip and foil:					
	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm					
7804.11.10	---Of lead-tin alloys, whether or not containing antimony	10.2%	G/HS/87/2			
7804.11.90	---Other	10.2%	G/HS/87/2			
	--Other					
7804.19.10	---Not alloyed, of a thickness exceeding 0.2 mm but not exceeding 5 mm and a width exceeding 600 mm	4%	G/HS/87/2			
7804.19.20	---Of lead-antimony-tin alloys	6.8%	G/HS/87/2			
7804.19.90	---Other	10.2%	G/HS/87/2			
	-Powders and flakes					
7804.20.10	---Powders, not alloyed	4%	G/HS/87/2			
7804.20.20	---Alloyed powders; flakes	10.2%	G/HS/87/2			

E 27

**SCHEDULE V
CANADA**

78-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
7805.00.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	10.2%	G/HS/87/2			
7806.00.00	Other articles of lead.	10.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

79-i

Chapter 79

ZINC AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling) provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 79 01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

029

Heading No. 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns). It must contain at least 85% by weight of metallic zinc.



**SCHEDULE V
CANADA**

79-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7901.11.00	Unwrought zinc. -Zinc, not alloyed: --Containing by weight 99.99% or more of zinc	Free	G/HS/87/2			
7901.12.00	--Containing by weight less than 99.99% of zinc	Free	G/HS/87/2			
7901.20.10	-Zinc alloys ---Containing by weight 90% or more but less than 97.5% of zinc	Free	G/HS/87/2			
7901.20.20	---Containing by weight less than 90% of zinc	17.5%	G/HS/87/2			
7902.00.00	Zinc waste and scrap.	Free	G/HS/87/2			
7903.10.00	Zinc dust, powders and flakes. -Zinc dust	Free	G/HS/87/2			
7903.90.10	-Other ---Powders, not alloyed	4%	G/HS/87/2			
7903.90.20	---Alloyed powders; flakes	10.2%	G/HS/87/2			
7904.00.10	Zinc bars, rods, profiles and wire. ---Bars, rods or profiles, containing by weight 90% or more of zinc	Free	G/HS/87/2			
7904.00.21	---Bars, rods or profiles, containing by weight less than 90% of zinc; wire: ----Bars, rods or profiles; wire, coated or covered	10.2%	G/HS/87/2			
7904.00.22	----Wire, not coated or covered	8%	G/HS/87/2			
7905.00.11	Zinc plates, sheets, strip and foil. ---Containing by weight 90% or more of zinc: ----Of a thickness exceeding 0.15 mm but less than 4.75 mm, for making offset printing plates; of a thickness exceeding 0.15 mm but less than 4.75 mm, not polished, coated on one side with acid-resisting material, imported for use by grinders and polishers, to be prepared for use in photo-engraving	Free	G/HS/87/2			
7905.00.19	----Other	5.5%	G/HS/87/2			

031

SCHEDULE V
CANADA

79-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
7905.00.20	---Containing by weight less than 90% of zinc	10.2%	G/HS/87/2			
7906.00.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	10.2%	G/HS/87/2			
7907.10.00	Other articles of zinc. -Gutters, roof capping, skylight frames and other fabricated building components	10.2%	G/HS/87/2			
7907.90.10	-Other	Free	G/HS/87/2			
7907.90.20	---Anodes for electro-plating ---Discs or slugs, containing by weight 90% or more of zinc	5.5%	G/HS/87/2			
7907.90.90	---Other	10.2%	G/HS/87/2			

632

Chapter 80

TIN AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

()
(:)
(ω)

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading No. 80 01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

**SCHEDULE V
CANADA**

80 ii

Heading Nos. 80.04 and 80.05 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE — Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) The total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

634

**SCHEDULE V
CANADA**

80-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8001.10.00	Unwrought tin. -Tin, not alloyed	Free	G/HS/87/2			
8001.20.10	-Tin alloys	UNBOUND				
8001.20.20	---Tin-antimony alloys	6.8%	G/HS/87/2			
8001.20.90	---Tin-lead-antimony alloys	10.2%	G/HS/87/2			
8001.20.90	---Other					
8002.00.00	Tin waste and scrap.	Free	G/HS/87/2			
8003.00.10	Tin bars, rods, profiles and wire. ---Bars and rods, not alloyed or of tin-antimony alloys	Free	G/HS/87/2			
8003.00.20	---Bars and rods, of tin-lead-antimony alloys	6.8%	G/HS/87/2			
8003.00.30	---Bars and rods, of phosphor-tin alloys	5.5%	G/HS/87/2			
8003.00.40	---Wire of tin-lead alloys (tinsel), for use in the manufacture of braids, cords, tassels, ribbons or trimmings	Free	G/HS/87/2			
8003.00.50	---Bars and rods, of other alloys; profiles; other wire	10.2%	G/HS/87/2			
8004.00.10	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm. ---Of tin-lead-antimony alloys	6.8%	G/HS/87/2			
8004.00.20	---Of phosphor-tin alloys	5.5%	G/HS/87/2			
8004.00.90	---Other	10.2%	G/HS/87/2			
8005.10.00	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes. -Foil	Free	G/HS/87/2			
8005.20.10	-Powders and flakes ---Powders, not alloyed	4%	G/HS/87/2			
8005.20.20	---Alloyed powders; flakes	10.2%	G/HS/87/2			

00
00
00

SCHEDULE V
CANADA

HO-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8006.00.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	10.2%	G/HS/87/2			
8007.00.00	Other articles of tin.	10.2%	G/HS/87/2			

036

Chapter 81

OTHER BASE METALS, CERMETS, ARTICLES THEREOF

Subheading Note

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

Supplementary Note

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Not alloyed
Metallic substances containing by weight at least 99% of the respective base metal.
 - (b) Alloyed
Metallic substances in which the respective base metal predominates by weight over each of the other elements provided that the total content by weight of such other elements exceeds 1%.

SCHEDULE V
CANADA

81-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Tungsten (wolfram) and articles thereof, including waste and scrap.					
8101.10.10	-Powders					
	---Not alloyed	4%	G/HS/87/2			
8101.10.20	---Alloyed	10.2%	G/HS/87/2			
	-Other:					
	--Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap					
8101.91.10	---Sintered bars and rods, not alloyed	Free	G/HS/87/2			
	---Other:					
8101.91.91	----Unwrought tungsten, not alloyed	4%	G/HS/87/2			
8101.91.92	----Unwrought tungsten, alloyed; waste and scrap	10.2%	G/HS/87/2			
	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil					
8101.92.10	---Bars and rods, not alloyed	Free	G/HS/87/2			
8101.92.20	---Bars and rods, alloyed; profiles, plates, sheets, strip and foil	10.2%	G/HS/87/2			
	--Wire					
8101.93.10	---Not alloyed	Free	G/HS/87/2			
	---Alloyed:					
8101.93.21	----Not coated or covered	8%	G/HS/87/2			
8101.93.22	----Coated or covered	10.2%	G/HS/87/2			
8101.99.00	--Other	10.2%	G/HS/87/2			
	Molybdenum and articles thereof, including waste and scrap.					
	-Powders					
8102.10.10	---Not alloyed	4%	G/HS/87/2			
8102.10.20	---Alloyed	10.2%	G/HS/87/2			
	-Other:					
	--Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap					
8102.91.10	---Unwrought molybdenum, not alloyed	4%	G/HS/87/2			
8102.91.20	---Unwrought molybdenum, alloyed; waste and scrap	10.2%	G/HS/87/2			
8102.92.00	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10.2%	G/HS/87/2			
	--Wire					
8102.93.10	---Not coated or covered	8%	G/HS/87/2			

CO
CO
CO

**SCHEDULE V
CANADA**

81-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8102.93.20 8102.99.00	---Coated or covered --Other	10.2% 10.2%	G/HS/87/2 G/HS/87/2			
	Tantalum and articles thereof, including waste and scrap. -Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders					
8103.10.10	---Unwrought tantalum, not alloyed; powders, not alloyed	4%	G/HS/87/2			
8103.10.20	---Unwrought tantalum, alloyed; waste and scrap; powders, alloyed	10.2%	G/HS/87/2			
8103.90.00	-Other	10.2%	G/HS/87/2			
	Magnesium and articles thereof, including waste and scrap. -Unwrought magnesium:					
8104.11.00	--Containing at least 99.8% by weight of magnesium	4%	G/HS/87/2			
8104.19.00	--Other	4%	G/HS/87/2			
8104.20.00	-Waste and scrap	Free	G/HS/87/2			
	-Raspings, turnings and granules, graded according to size; powders					
8104.30.10	---Raspings, turnings and granules; powders, alloyed	10.2%	G/HS/87/2			
8104.30.20	---Powders, not alloyed	4%	G/HS/87/2			
	-Other					
8104.90.10	---Bars, rods, plates, sheets, strip, foil, tubes and pipes, alloyed	4%	G/HS/87/2			
8104.90.90	---Other	10.2%	G/HS/87/2			
	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap. -Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders					
8105.10.10	---Mattes and other intermediate products; unwrought cobalt, alloyed; waste and scrap; powders, alloyed	10.2%	G/HS/87/2			
8105.10.20	---Unwrought cobalt, not alloyed; powders, not alloyed	Free	G/HS/87/2			

639

SCHEDULE V
CANADA

R1-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8105.90.10 8105.90.90	-Other ---Bars and rods, not alloyed ---Other	6.8% 10.2%	G/HS/87/2 G/HS/87/2			
8106.00.10 8106.00.20	Bismuth and articles thereof, including waste and scrap. ---Unwrought bismuth, not alloyed; powders, not alloyed ---Unwrought bismuth, alloyed; waste and scrap; powders, alloyed; articles of bismuth	Free 10.2%	G/HS/87/2 G/HS/87/2			
8107.10.10 8107.10.20 8107.90.00	Cadmium and articles thereof, including waste and scrap. -Unwrought cadmium; waste and scrap; powders ---Unwrought cadmium, not alloyed; powders, not alloyed ---Unwrought cadmium, alloyed; waste and scrap; powders, alloyed -Other	Free 10.2% 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
8108.10.10 8108.10.20 8108.90.00	Titanium and articles thereof, including waste and scrap. -Unwrought titanium; waste and scrap; powders ---Unwrought titanium, not alloyed; powders, not alloyed ---Unwrought titanium, alloyed; waste and scrap; powders, alloyed -Other	4% 10.2% 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
8109.10.10 8109.10.20 8109.90.00	Zirconium and articles thereof, including waste and scrap. -Unwrought zirconium; waste and scrap; powders ---Unwrought zirconium, not alloyed; powders, not alloyed ---Unwrought zirconium, alloyed; waste and scrap; powders, alloyed -Other	4% 10.2% 10.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2			

049

SCHEDULE V
CANADA

81-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8110.00.10	Antimony and articles thereof, including waste and scrap. ---Unwrought antimony, not alloyed; powders, not alloyed	4%	G/HS/87/2			
8110.00.20	---Unwrought antimony, alloyed; waste and scrap; powders, alloyed; articles of antimony	10.2%	G/HS/87/2			
8111.00.10	Manganese and articles thereof, including waste and scrap. ---Unwrought manganese, not alloyed; powders, not alloyed	Free	G/HS/87/2			
8111.00.20	---Unwrought manganese, alloyed; waste and scrap; powders, alloyed; articles of manganese	10.2%	G/HS/87/2			
8112.11.10	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap. -Beryllium: --Unwrought; waste and scrap; powders ---Unwrought beryllium, not alloyed; powders, not alloyed	4%	G/HS/87/2			
8112.11.20	---Unwrought beryllium, alloyed; waste and scrap; powders, alloyed	10.2%	G/HS/87/2			
8112.19.00	--Other	10.2%	G/HS/87/2			
8112.20.10	-Chromium ---Unwrought chromium, not alloyed; powders, not alloyed	4%	G/HS/87/2			
8112.20.20	---Unwrought chromium, alloyed; waste and scrap; powders, alloyed; articles of chromium	10.2%	G/HS/87/2			
8112.30.10	-Germanium ---Unwrought germanium, not alloyed; powders, not alloyed	4%	G/HS/87/2			
8112.30.20	---Unwrought germanium, alloyed; waste and scrap; powders, alloyed; articles of germanium	10.2%	G/HS/87/2			
8112.40.10	-Vanadium -- Unwrought vanadium, not alloyed; powders, not alloyed	4%	G/HS/87/2			

541

SCHEDULE V
CANADA

81-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8112.40.20	---Unwrought vanadium, alloyed; waste and scrap; powders, alloyed; articles of vanadium	10.2%	G/HS/87/2			
	-Other:					
	--Unwrought; waste and scrap; powders					
8112.91.10	---Unwrought metal, not alloyed;	4%	G/HS/87/2			
	powders, not alloyed					
8112.91.20	---Unwrought metal, alloyed; waste and	10.2%	G/HS/87/2			
	scrap; powders, alloyed					
	-Other					
8112.99.10	---Wire, not coated or covered	8%	G/HS/87/2			
8112.99.90	---Other	10.2%	G/HS/87/2			
8113.00.00	Cermets and articles thereof, including waste and scrap.	10.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

82-i

Chapter 82

**TOOLS, IMPLEMENTS, CUTLERY, SPOONS
AND FORKS, OF BASE METAL; PARTS THEREOF
OF BASE METAL**

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades or cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.
3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

37
17
3

SCHEDULE V
CANADA

B2 1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.					
8201.10.00	-Spades and shovels	9.2%	G/HS/87/2			
8201.20.00	-Forks	9.2%	G/HS/87/2			
8201.30.00	-Mattocks, picks, hoes and rakes	9.7%	G/HS/87/2			
8201.40.00	-Axes, bill hooks and similar hewing tools	9.7%	G/HS/87/2			
8201.50.00	-One-handed secateurs (including poultry shears)	Free	G/HS/87/2			
	-Hedge shears, two-handed pruning shears and similar two-handed shears					
8201.60.10	---Pruning shears	Free	G/HS/87/2			
8201.60.90	---Other	17.5%	G/HS/87/2			
	-Other hand tools of a kind used in agriculture, horticulture or forestry					
8201.90.10	---Pruning hooks; post-hole diggers	Free	G/HS/87/2			
8201.90.90	---Other	10.2%	G/HS/87/2			
	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).					
8202.10.00	-Hand saws	11.2%	G/HS/87/2			
	-Band saw blades					
8202.20.10	---Cut to length	9.2%	G/HS/87/2			
8202.20.20	---Not cut to length	10.2%	G/HS/87/2			
	-Circular saw blades (including slitting or slotting saw blades):					
8202.31.00	--With working part of steel	9.2%	G/HS/87/2			
8202.32.00	--With working part of other materials	9.2%	G/HS/87/2			
8202.40.00	-Chain saw blades	9.2%	G/HS/87/2			
	-Other saw blades:					
	--Straight saw blades, for working metal					
8202.91.10	---Blanks	10.2%	G/HS/87/2			
8202.91.20	---Blades	9.2%	G/HS/87/2			
	--Other					
8202.99.10	---Blanks; for the goods of tariff item No. 8202.10.00	10.2%	G/HS/87/2			
8202.99.20	---Blades	9.2%	G/HS/87/2			

B4

**SCHEDULE V
CANADA**

82-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8203.10.00	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	10.2%	G/HS/87/2			
8203.20.00	-Files, rasps and similar tools	10.2%	G/HS/87/2			
8203.30.10	-Pliers (including cutting pliers), pincers, tweezers and similar tools	10.2%	G/HS/87/2			
8203.30.90	-Metal cutting shears and similar tools	17.5%	G/HS/87/2			
8203.40.00	---Shears	10.2%	G/HS/87/2			
8203.40.00	---Other	10.2%	G/HS/87/2			
8203.40.00	-Pipe-cutters, bolt croppers, perforating punches and similar tools	10.2%	G/HS/87/2			
8204.11.00	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.					
8204.11.00	-Hand-operated spanners and wrenches:	11.3%	G/HS/87/2			
8204.12.00	--Non-adjustable	11.3%	G/HS/87/2			
8204.12.00	--Adjustable	11.3%	G/HS/87/2			
8204.20.10	-Interchangeable spanner sockets, with or without handles	11.3%	G/HS/87/2			
8204.20.20	---With handles	11.3%	G/HS/87/2			
8204.20.20	---Without handles	10.2%	G/HS/87/2			
8205.10.10	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.					
8205.10.10	-Drilling, threading or tapping tools	6.3%	G/HS/87/2			
8205.10.90	---Die stocks	10.7%	G/HS/87/2			
8205.20.00	---Other	10.7%	G/HS/87/2			
8205.20.00	-Hammers and sledge hammers	11.3%	G/HS/87/2			
8205.30.00	-Planes, chisels, gouges and similar cutting tools for working wood	10.9%	G/HS/87/2			
8205.40.00	-Screwdrivers	11.3%	G/HS/87/2			
8205.51.00	-Other hand tools (including glaziers' diamonds):	10.2%	G/HS/87/2			
8205.51.00	--Household tools	10.2%	G/HS/87/2			
8205.51.00	--Other	10.2%	G/HS/87/2			

645

SCHEDULE V
CANADA

82-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8205.59.10	---Stapling or tacking guns	4%	G/HS/87/2			
8205.59.20	---Crowbars, track tools, wood-working augers, tools for loading firearm cartridges and palette knives	11.3%	G/HS/87/2			
8205.59.90	---Other	10.2%	G/HS/87/2			
	-Blow lamps					
8205.60.10	---Butane or propane type	9.2%	G/HS/87/2			
8205.60.90	---Other	10.2%	G/HS/87/2			
	-Vices, clamps and the like					
8205.70.10	---Clamps and vices, precision, for toolmakers, machinists or metal workers	6.3%	G/HS/87/2			
8205.70.90	---Other	10.4%	G/HS/87/2			
8205.80.00	-Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	10.8%	G/HS/87/2			
8205.90.00	-Sets of articles of two or more of the foregoing subheadings	10.4%	G/HS/87/2			
8206.00.00	Tools of two or more of the heading Nos. 82.02 to 82.05, put up in sets for retail sale.	10.4%	G/HS/87/2			
	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.					
	-Rock drilling or earth boring tools:					
	--With working part of sintered metal carbide or cermets					
8207.11.10	---Rotary rock drill bits; augers, other than those used in the exploration or drilling for water	9.2%	G/HS/87/2			
8207.11.90	---Other	9.2%	G/HS/87/2			
	--With working part of other material					

646

**SCHEDULE V
CANADA**

82-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8207.12.10	---Rotary rock drill bits; non-diamond type core drill bits of a kind used in the exploration or drilling for water, oil or natural gas; augers, other than those used in the exploration or drilling for water	9.2%	G/HS/87/2			
8207.12.90	---Other	9.2%	G/HS/87/2			
8207.20.10	-Dies for drawing or extruding metal	4%	G/HS/87/2			
8207.20.90	---Other	9.2%	G/HS/87/2			
8207.30.00	-Tools for pressing, stamping or punching	9.2%	G/HS/87/2			
8207.40.00	-Tools for tapping or threading	9.2%	G/HS/87/2			
8207.50.00	-Tools for drilling, other than for rock drilling	9.2%	G/HS/87/2			
8207.60.00	-Tools for boring or broaching	9.2%	G/HS/87/2			
8207.70.00	-Tools for milling	9.2%	G/HS/87/2			
8207.80.00	-Tools for turning	9.2%	G/HS/87/2			
8207.90.10	-Other interchangeable tools					
	---Cast alloy slugs, with diamonds or diamond chips embedded therein, in condition as from the mould, for use in Canadian manufactures	Free	G/HS/87/2			
8207.90.90	---Other	9.2%	G/HS/87/2			
	Knives and cutting blades, for machines or for mechanical appliances.					
8208.10.00	-For metal working	9.2%	G/HS/87/2			
8208.20.00	-For wood working	9.2%	G/HS/87/2			
8208.30.00	-For kitchen appliances or for machines used by the food industry	9.2%	G/HS/87/2			
	-For agricultural, horticultural or forestry machines					
8208.40.10	---Of the goods of tariff item No. 8433.20.10, 8433.30.00, 8433.40.00, 8433.51.00, 8433.52.00, 8433.53.00, 8433.59.00, 8433.90.90, 8436.10.00, 8436.80.10 or 8436.99.20	Free	G/HS/87/2			
8208.40.20	---Of the goods of tariff item No. 8433.11.00 or 8433.19.00	6.8%	G/HS/87/2			
8208.40.90	---Other	9.2%	G/HS/87/2			
8208.90.00	-Other	8.1%	G/HS/87/2			

647

**SCHEDULE V
CANADA**

B2-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GAIT Schedule In	INR'S on Earlier Concessions
8209.00.10	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	5.5%	G/HS/87/2			
8209.00.80	---Tungsten carbide inserts for attachment to rock or coal drilling bits ---Other	9.2%	G/HS/87/2			
8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	9.2%	G/HS/87/2			
8211.10.10	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	17.5%	G/HS/87/2			
8211.10.90	-Sets of assorted articles ---Table cutlery ---Other	11.3%	G/HS/87/2			
8211.91.10	-Other: --Table knives having fixed blades ---Carving knives	11.3%	G/HS/87/2			
8211.91.90	---Other	17.5%	G/HS/87/2			
8211.92.00	--Other knives having fixed blades	11.3%	G/HS/87/2			
8211.93.00	--Knives having other than fixed blades	10.2%	G/HS/87/2			
8211.94.00	--Blades	5.5%	G/HS/87/2			
8212.10.00	Razors and razor blades (including razor blade blanks in strips).	10.2%	G/HS/87/2			
8212.20.00	-Razors -Safety razor blades, including razor blade blanks in strips	9%	G/HS/87/2			
8212.90.00	-Other parts	10.2%	G/HS/87/2			
8213.00.10	Scissors, tailors' shears and similar shears, and blades therefor.	17.5%	G/HS/87/2			
8213.00.20	---Scissors and shears	5.5%	G/HS/87/2			
8213.00.30	---Blanks ---Blades	10.2%	G/HS/87/2			

648

**SCHEDULE V
CANADA**

82-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8214.10.00	<p>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files). -Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor</p>	10.2%	G/HS/87/2			
8214.20.00	-Manicure or pedicure sets and instruments (including nail files)	10.2%	G/HS/87/2			
8214.90.10	-Other ---Clippers for animals, for use on the farm	Free	G/HS/87/2			
8214.90.90	---Other	11.1%	G/HS/87/2			
	<p>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. -Sets of assorted articles containing at least one article plated with precious metal</p>					
8215.10.10	---Containing spoons, knives and forks, of a kind used at the table	17.5%	G/HS/87/2			
8215.10.90	---Other	10.7%	G/HS/87/2			
8215.20.10	-Other sets of assorted articles ---Containing spoons, knives and forks, of a kind used at the table	17.5%	G/HS/87/2			
8215.20.90	---Other	10.2%	G/HS/87/2			
8215.91.10	-Other: --Plated with precious metal ---Spoons or forks, of a kind used at the table	17.5%	G/HS/87/2			
8215.91.90	---Other	10.7%	G/HS/87/2			
8215.99.10	---Other ---Spoons or forks, of a kind used at the table	17.5%	G/HS/87/2			
8215.99.20	---Spoon blanks and table forks in the rough	5.5%	G/HS/87/2			
8215.99.90	---Other	10.2%	G/HS/87/2			

640

**SCHEDULE V
CANADA**

83-i

Chapter 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes.

1. For the purpose of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purpose of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tires) not exceeding 75 mm, or those having a diameter (including, where appropriate, tires) exceeding 75 mm provided that the width of the wheel or tire fitted thereto is less than 30 mm.

650

**SCHEDULE V
CANADA**

83-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule In	INR'S on Earlier Concessions
	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.					
8301.10.00	-Padlocks	10.2%	G/HS/87/2			
8301.20.00	-Locks of a kind used for motor vehicles	9.2%	G/HS/87/2			
8301.30.00	-Locks of a kind used for furniture	10.2%	G/HS/87/2			
	-Other locks					
8301.40.10	---For use in the manufacture of portfolios, luggage or tackle boxes	4%	G/HS/87/2			
8301.40.90	---Other	10.2%	G/HS/87/2			
8301.50.00	-Clasps and frames with clasps, incorporating locks	10.3%	G/HS/87/2			
8301.60.00	-Parts	10.2%	G/HS/87/2			
8301.70.00	-Keys presented separately	10.2%	G/HS/87/2			
	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.					
8302.10.00	-Hinges	10.2%	G/HS/87/2			
8302.20.00	-Castors	10.2%	G/HS/87/2			
8302.30.00	-Other mountings, fittings and similar articles suitable for motor vehicles	9.2%	G/HS/87/2			
	-Other mountings, fittings and similar articles:					
8302.41.00	--Suitable for buildings	10.1%	G/HS/87/2			
8302.42.00	--Other, suitable for furniture	10.2%	G/HS/87/2			
	--Other					
8302.49.10	---Fittings for coffins	15%	G/HS/87/2			
8302.49.90	---Other	10.2%	G/HS/87/2			
8302.50.00	-Hat-racks, hat-pegs, brackets and similar fixtures	10.2%	G/HS/87/2			
8302.60.00	-Automatic door closers	10%	G/HS/87/2			

651

SCHEDULE V
CANADA

R3-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.	10.2%	G/HS/87/2			
8304.00.10	---Filing cabinets and card-index cabinets	12.6%	G/HS/87/2			
8304.00.90	---Other	10.2%	G/HS/87/2			
8305.10.00	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal. -Fittings for loose-leaf binders or files	8%	G/HS/87/2			
8305.20.00	-Staples in strips	10.2%	G/HS/87/2			
8305.90.10	-Other, including parts	10.2%	G/HS/87/2			
8305.90.90	---Indexing tags ---Other	8%	G/HS/87/2			
8306.10.10	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal. -Bells, gongs and the like ---Church bells	Free	G/HS/87/2			
8306.10.90	---Other	10.3%	G/HS/87/2			
8306.21.00	-Statuettes and other ornaments: --Plated with precious metal	10.8%	G/HS/87/2			
8306.29.00	--Other	10.3%	G/HS/87/2			
8306.30.00	-Photograph, picture or similar frames; mirrors	9.7%	G/HS/87/2			

SCHEDULE V
CANADA

83-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GAIT Schedule In	INR'S on Earlier Concessions
8307.10.00 8307.90.00	Flexible tubing of base metal, with or without fittings. -Of iron or steel -Of other base metal	10.2% 10.3%	G/HS/87/2 G/HS/87/2			
8308.10.10	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. -Hooks, eyes and eyelets ---Shoe eyelet hooks; shoe or corset eyelets	Free	G/HS/87/2			
8308.10.90	---Other	11.3%	G/HS/87/2			
8308.20.10	-Tubular or bifurcated rivets	Free	G/HS/87/2			
8308.20.90	---Other	10.2%	G/HS/87/2			
8308.90.00	-Other, including parts	11.2%	G/HS/87/2			
8309.10.00	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. -Crown corks	10.3%	G/HS/87/2			
8309.90.00	-Other	10.2%	G/HS/87/2			
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	11.2%	G/HS/87/2			

G
L
3

SCHEDULE V
CANADA

R3-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
	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.					
8311.10.00	-Coated electrodes of base metal, for electric arc-welding	9.8%	G/HS/87/2			
8311.20.00	-Cored wire of base metal, for electric arc-welding	9.6%	G/HS/87/2			
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	9.7%	G/HS/87/2			
8311.90.10	-Other, including parts ---Tungsten carbide, encased in metal tubes, for use in Canadian manufactures	Free	G/HS/87/2			
8311.90.90	---Other	9.7%	G/HS/87/2			

054

**SCHEDULE V
CANADA**

XVI-1

Section XVI

**MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT, PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, AND PARTS
AND ACCESSORIES OF SUCH ARTICLES**

Notes.

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading No. 40.16);
 - (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts of textile material (heading No. 59.10) or other articles of textile material for technical uses (heading No. 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading Nos. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading No. 73.04);
 - (i) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;

555

**SCHEDULE V
CANADA**

XVI-2

- (o) Interchangeable tools of heading No. 82 07 or brushes of a kind used as parts of machines of heading No. 96 03; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No. 68 04 or 69 09), or
 - (p) Articles of Chapter 95.
- 2 Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 84 84, 85 44, 85 45, 85 46 or 85 47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapters 84 or 85 (other than heading Nos. 84 85 and 85 48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84 79 or 85 43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of heading Nos. 85 17 and 85 25 to 85 28 are to be classified in heading No. 85 17;
 - (c) All other parts are to be classified in heading No. 84 85 or 85 48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purpose of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Supplementary Note.

1. In this Section the term "mechanically operated" refers to those goods which are comprised of a more or less complex combination of moving and stationary parts and do work through the production, modification or transmission of force and motion.

5
5
5

**SCHEDULE V
CANADA**

84 - i

Chapter 84

**NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF**

Notes.

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);
 - (c) Laboratory glassware (heading No. 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 70.20);
 - (d) Articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or
 - (f) Hand-operated mechanical floor sweepers, not motorized (heading No. 96.03).
2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the heading Nos. 84.01 to 84.24 and at the same time to a description in one or other of the heading Nos. 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading No. 84.36);
- (b) Grain dampening machines (heading No. 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading No. 84.52); or
- (b) Office machinery of heading No. 84.72.

657

3. A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No. 84.56.
4. Heading No. 84.57 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purpose of heading No. 84.71, the expression "automatic data processing machines" means:
 - (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
 - (b) Analog machines capable of simulating mathematical models and comprising at least: analog elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analog elements or an analog machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:

 - (a) it is connectable to the central processing unit either directly or through one or more other units;
 - (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units presented separately are also to be classified in heading No. 84.71.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading No. 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.

□
□
□

**SCHEDULE V
CANADA**

84 - iii

7. A machine which is used for more than one purpose is, for the purpose of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Subheading Note.

1. Subheading No. 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

659

SCHEDULE V
CANADA

84-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8401.10.00	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. -Nuclear reactors	12.5%	G/HS/87/2			
8401.20.10	-Machinery and apparatus for isotopic separation, and parts thereof	9.2%	G/HS/87/2			
8401.20.90	---Mechanically operated	10.2%	G/HS/87/2			
8401.30.00	---Other	12.5%	G/HS/87/2			
8401.40.00	-Fuel elements (cartridges), non-irradiated	12.5%	G/HS/87/2			
	-Parts of nuclear reactors	12.5%	G/HS/87/2			
	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers. -Steam or other vapour generating boilers: --Watertube boilers with a steam production exceeding 45 tonnes per hour	12.5%	G/HS/87/2			
8402.11.00	--Watertube boilers with a steam production exceeding 45 tonnes per hour	12.5%	G/HS/87/2			
8402.12.00	--Watertube boilers with a steam production not exceeding 45 tonnes per hour	12.5%	G/HS/87/2			
8402.19.00	--Other vapour generating boilers, including hybrid boilers	12.5%	G/HS/87/2			
8402.20.00	-Super-heated water boilers	12.5%	G/HS/87/2			
8402.90.00	-Parts	12.5%	G/HS/87/2			
	Central heating boilers other than those of heading No. 84.02.					
8403.10.10	-Boilers ---Of a kind used for heating buildings, other than domestic	11.3%	G/HS/87/2			
8403.10.90	---Other	12.5%	G/HS/87/2			
8403.90.00	-Parts	11.3%	G/HS/87/2			

000

SCHEDULE V
CANADA

84-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8404.10.10	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	9.2%	G/HS/87/2			
8404.10.90	-Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 ---Mechanically operated	10.2%	G/HS/87/2			
8404.20.10	-Condensers for steam or other vapour power units ---Mechanically operated	9.2%	G/HS/87/2			
8404.20.90	---Other	10.3%	G/HS/87/2			
8404.90.10	-Parts ---Of the goods of tariff item No. 8404.10.10 or 8404.20.10	9.2%	G/HS/87/2			
8404.90.20	---Of the goods of tariff item No. 8404.10.90 or 8404.20.90	10.2%	G/HS/87/2			
8405.10.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. -Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Free	G/HS/87/2			
8405.10.90	---Carbon dioxide generators to be employed in controlling the atmosphere in greenhouses or in storage plants for fresh fruit or fresh vegetables ---Other	9.2%	G/HS/87/2			
8405.90.10	-Parts ---Of the goods of tariff item No. 8405.10.10	Free	G/HS/87/2			
8405.90.20	---Of the goods of tariff item No. 8405.10.90	9.2%	G/HS/87/2			
8406.11.00	Steam turbines and other vapour turbines. -Turbines: --For marine propulsion	15%	G/HS/87/2			

661

SCHEDULE V
CANADA

84-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
8406.19.00	--Other	15% ¹¹	G/HS/87/2			
	-Parts					
8406.90.10	---Electro-mechanical speed regulators, and parts thereof, for steam turbines	Free	G/HS/87/2			
8406.90.20	---Parts of the goods of tariff item No. 8406.11.00	15%	G/HS/87/2			
8406.90.30	---Parts of the goods of tariff item No. 8406.19.00	15%	G/HS/87/2			
	Spark-ignition reciprocating or rotary internal combustion piston engines.					
8407.10.00	-Aircraft engines	Free	G/HS/87/2			
	-Marine propulsion engines:					
8407.21.00	--Outboard motors	9.2%	G/HS/87/2			
	--Other					
8407.29.10	---Inboard-outboard engines	9.2%	G/HS/87/2			
8407.29.20	---Inboard engines	9.2%	G/HS/87/2			
	-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:					
8407.31.00	--Of a cylinder capacity not exceeding 50 cc	9.2%	G/HS/87/2			
8407.32.00	--Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	9.2%	G/HS/87/2			
8407.33.00	--Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	9.2%	G/HS/87/2			
8407.34.00	--Of a cylinder capacity exceeding 1,000 cc	9.2%	G/HS/87/2			
	-Other engines					
8407.90.10	---Of a kind used for lawn mowers	6.8%	G/HS/87/2			
8407.90.20	---Of a power not exceeding 56 kW, to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	9.2%	G/HS/87/2			
8407.90.90	---Other	9.2%	G/HS/87/2			

¹¹ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

**SCHEDULE V
CANADA**

84-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
8408.10.10	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines). -Marine propulsion engines ---Semi-diesel engines; diesel dual fuel engines; diesel engines of a power not exceeding 74.6 kW per cylinder or of a power exceeding 207.3 kW per cylinder, regardless of cylinder displacement; diesel engines with a displacement of less than 8,193.5 cm ³ per cylinder	Free	G/HS/87/2			
8408.10.90	---Other -Engines of a kind used for the propulsion of vehicles of Chapter 87	9.2%	G/HS/87/2			
8408.20.10	---Of the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8408.20.90	---Other -Other engines	9.2%	G/HS/87/2			
8408.90.10	---Semi-diesel engines; diesel dual fuel engines; diesel engines of a power not exceeding 74.6 kW per cylinder or of a power exceeding 207.3 kW per cylinder, regardless of cylinder displacement; diesel engines with a displacement of less than 8,193.5 cm ³ per cylinder; all of the foregoing to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	9.2%	G/HS/87/2			
8408.90.90	---Other	9.2%	G/HS/87/2			
8409.10.00	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08. -For aircraft engines -Other:	Free	G/HS/87/2			
8409.91.10	--Suitable for use solely or principally with spark-ignition internal combustion piston engines ---Piston ring castings ---Other:	Free	G/HS/87/2			

655

SCHEDULE V
CANADA

84-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8409.91.91	----Of the engines of tariff item No. 8407.29.10 or 8407.90.20	9.2%	G/HS/87/2			
8409.91.92	----Of the engines of tariff item No. 8407.90.10	6.8%	G/HS/87/2			
8409.91.93	----Of the engines of tariff item No. 8407.21.00	9.2%	G/HS/87/2			
8409.91.94	----Of the engines of tariff item No. 8407.29.20, 8407.31.00, 8407.32.00, 8407.33.00, 8407.34.00 or 8407.90.90	9.2%	G/HS/87/2			
8409.99.10	--Other ---Piston ring castings; nozzles and parts thereof	Free	G/HS/87/2			
8409.99.20	---Governors, and parts thereof, for diesel locomotive engines	9.2%	G/HS/87/2			
8409.99.91	---Other: ----Of the engines of tariff item No. 8408.10.10 or 8408.20.10	Free	G/HS/87/2			
8409.99.92	----Of the engines of tariff item No. 8408.90.10	9.2%	G/HS/87/2			
8409.99.93	----Of the engines of tariff item No. 8408.10.20, 8408.20.90 or 8408.90.90	9.2%	G/HS/87/2			
	Hydraulic turbines, water wheels, and regulators therefor.					
	-Hydraulic turbines and water wheels:					
	--Of a power not exceeding 1,000 kW					
8410.11.10	---Hydraulic turbines	15% ⁽¹⁾	G/HS/87/2			
8410.11.20	---Water wheels	9.2%	G/HS/87/2			
	--Of a power exceeding 1,000 kW but not exceeding 10,000 kW					
8410.12.10	---Hydraulic turbines	15% ⁽¹⁾	G/HS/87/2			
8410.12.20	---Water wheels	9.2%	G/HS/87/2			
	--Of a power exceeding 10,000 kW					
8410.13.10	---Hydraulic turbines	15% ⁽¹⁾	G/HS/87/2			
8410.13.20	---Water wheels	9.2%	G/HS/87/2			
	-Parts, including regulators					
8410.90.10	---Electro-mechanical speed regulators, and parts thereof, for hydraulic turbines	Free	G/HS/87/2			
<p>⁽¹⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.</p> <p>⁽²⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.</p> <p>⁽³⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.</p>						

664

**SCHEDULE V
CANADA**

84-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8410.90.20 8410.90.30	---Other parts of hydraulic turbines ---Of water wheels	15% ¹⁾ 9.2%	G/HS/87/2 G/HS/87/2			
	Turbo-jets, turbo-propellers and other gas turbines.					
	-Turbo-jets:					
8411.11.00	--Of a thrust not exceeding 25 kN	Free	G/HS/87/2			
8411.12.00	--Of a thrust exceeding 25 kN	Free	G/HS/87/2			
	-Turbo-propellers:					
8411.21.00	--Of a power not exceeding 1,100 kW	Free	G/HS/87/2			
8411.22.00	--Of a power exceeding 1,100 kW	Free	G/HS/87/2			
	-Other gas turbines:					
	--Of a power not exceeding 5,000 kW					
8411.81.10	---Of a power not exceeding 746 kW, to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	9.2%	G/HS/87/2			
	---Other	15% ¹⁾	G/HS/87/2			
8411.81.90	--Of a power exceeding 5,000 kW	15% ¹⁾	G/HS/87/2			
8411.82.10	---Of a power exceeding 44,742 kW, to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	9.2%	G/HS/87/2			
	---Other	15% ¹⁾	G/HS/87/2			
	-Parts:					
8411.91.00	--Of turbo-jets or turbo-propellers	Free	G/HS/87/2			
	--Other					
8411.99.10	---Of the gas turbines of tariff item No. 8411.81.10 or 8411.82.10	9.2%	G/HS/87/2			
8411.99.20	---Of the gas turbines of tariff item No. 8411.81.90 or 8411.82.90	15%	G/HS/87/2			

¹⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

²⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

³⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

665

SCHEDULE V
CANADA

84-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
8412.10.00	Other engines and motors. -Reaction engines other than turbo-jets	Free	G/HS/87/2			
8412.21.00	-Hydraulic power engines and motors: --Linear acting (cylinders)	9.2%	G/HS/87/2			
8412.29.10	--Other ---To be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	9.2%	G/HS/87/2			
8412.29.90	---Other	9.2%	G/HS/87/2			
8412.31.00	-Pneumatic power engines and motors: --Linear acting (cylinders)	9.2%	G/HS/87/2			
8412.39.10	--Other ---To be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	9.2%	G/HS/87/2			
8412.39.90	---Other	9.2%	G/HS/87/2			
8412.80.10	-Other ---Steam or other vapour piston engines not incorporating boilers, for marine propulsion	9.2%	G/HS/87/2			
8412.80.20	---Windmills	Free	G/HS/87/2			
8412.80.30	---Spring-operated or weight-operated engines or motors	22.5%	G/HS/87/2			
8412.80.90	---Other	9.2%	G/HS/87/2			
8412.90.10	-Parts ---Of the goods of tariff item No. 8412.10.00 or 8412.80.20	Free	G/HS/87/2			
8412.90.20	---Of the goods of tariff item No. 8412.29.10, 8412.39.10 or 8412.80.10	9.2%	G/HS/87/2			
8412.90.30	---Of the goods of tariff item No. 8412.21.00, 8412.29.90, 8412.31.00 or 8412.39.90	8.8%	G/HS/87/2			
8412.90.40	---Of the goods of tariff item No. 8412.80.30	8%	G/HS/87/2			
8412.90.50	---Of the goods of tariff item No. 8412.80.90	9.2%	G/HS/87/2			

666

SCHEDULE V
CANADA

84-8

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8413.11.00	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. -Pumps fitted or designed to be fitted with a measuring device: --Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	9.3%	G/HS/87/2			
8413.19.00	--Other	9.3%	G/HS/87/2			
8413.20.00	-Hand pumps, other than those of subheading No. 8413.11 or 8413.19 -Fuel, lubricating or cooling medium pumps for internal combustion piston engines	9.3%	G/HS/87/2			
8413.30.10	---Fuel injection pumps for diesel or semi-diesel engines; pumps for the marine propulsion engines of tariff item No. 8408.10.10	Free	G/HS/87/2			
8413.30.90	---Other	9.2%	G/HS/87/2			
8413.40.00	-Concrete pumps -Other reciprocating positive displacement pumps	9.3%	G/HS/87/2			
8413.50.10	---Mud pumps of a power exceeding 745 kW	Free	G/HS/87/2			
8413.50.90	---Other	9.2%	G/HS/87/2			
8413.60.00	-Other rotary positive displacement pumps -Other centrifugal pumps	9.3%	G/HS/87/2			
8413.70.10	---Milk pumps; multi-stage single suction pumps with head over 5516 kPa, to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	Free	G/HS/87/2			
8413.70.90	---Other	9.3%	G/HS/87/2			
8413.81.00	-Other pumps; liquid elevators: --Pumps	9.3%	G/HS/87/2			
8413.82.00	--Liquid elevators -Parts: --Of pumps	9.2%	G/HS/87/2			
8413.91.10	---Sucker rods, pony rods or polished rods designed for oilfield related pumps, and parts thereof ---Other:	6.8%	G/HS/87/2			

667

SCHEDULE V
CANADA

84-9

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8413.91.91	----Of the pumps of tariff item No. 8413.30.10, 8413.50.10 or 8413.70.10	Free	G/HS/87/2			
8413.91.99	----Other	9.3%	G/HS/87/2			
8413.92.00	--Of liquid elevators	9.2%	G/HS/87/2			
	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.					
	-Vacuum pumps					
8414.10.10	---High vacuum pumps (not exceeding 500 microns)	Free	G/HS/87/2			
8414.10.90	---Other	9.3%	G/HS/87/2			
8414.20.00	-Hand- or foot-operated air pumps	9.3%	G/HS/87/2			
	-Compressors of a kind used in refrigerating equipment					
8414.30.10	---Semi-hermetic compressors	5%	G/HS/87/2			
8414.30.90	---Other	9.2%	G/HS/87/2			
	-Air compressors mounted on a wheeled chassis for towing					
8414.40.10	---Having a capacity exceeding 0.75 m ³ /s to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	9.2%	G/HS/87/2			
8414.40.90	---Other	9.2%	G/HS/87/2			
	-Fans:					
8414.51.00	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	12.5%	G/HS/87/2			
8414.59.00	--Other	9.2%	G/HS/87/2			
8414.60.00	-Hoods having a maximum horizontal side not exceeding 120 cm	9.2%	G/HS/87/2			
8414.80.00	-Other	9.2%	G/HS/87/2			
	-Parts					
8414.90.10	---Of the goods of tariff item No. 8414.10.10 or 8414.40.10	Free	G/HS/87/2			
8414.90.20	---Of the goods of tariff item No. 8414.30.10	5%	G/HS/87/2			
8414.90.30	---Of the goods of tariff item No. 8414.51.00	12.5%	G/HS/87/2			

898

SCHEDULE V
CANADA

84-10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8414.90.40	---Of the portable air compressors of tariff item No. 8414.40.90	11.1%	G/HS/87/2			
8414.90.50	---Of the goods of tariff item No. 8414.10.90, 8414.20.00, 8414.30.90, 8414.59.00, 8414.60.00 or 8414.80.00	9.2%	G/HS/87/2			
	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.					
8415.10.10	---Domestic type	12.5%	G/HS/87/2			
8415.10.90	---Other	9.2%	G/HS/87/2			
8415.81.00	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	9.2%	G/HS/87/2			
	--Other, incorporating a refrigerating unit					
8415.82.10	---Automobile type presented in complete "kits"	Free	G/HS/87/2			
8415.82.20	---Portable type of a weight not exceeding 25 kg and of a heat capacity not exceeding 6330 kJ	Free	G/HS/87/2			
8415.82.90	---Other	9.2%	G/HS/87/2			
8415.83.00	--Not incorporating a refrigerating unit	9.2%	G/HS/87/2			
	-Parts					
8415.90.10	---Of the goods of tariff item No. 8415.10.10	12.5%	G/HS/87/2			
8415.90.20	---Of the goods of tariff item No. 8415.82.10 or 8415.82.20	Free	G/HS/87/2			
8415.90.30	---Of the goods of tariff item No. 8415.10.90, 8415.81.00, 8415.82.90 or 8415.83.00	9.2%	G/HS/87/2			
	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.					
8416.10.10	-Furnace burners for liquid fuel					
	---For domestic type furnaces	12.5%	G/HS/87/2			
	---Other:					
8416.10.91	---For heating buildings	11.3%	G/HS/87/2			

609

SCHEDULE V
CANADA

84-11

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8416.10.99	----Other	9.2%	G/HS/87/2			
	-Other furnace burners, including combination burners					
8416.20.10	---For domestic type furnaces	12.5%	G/HS/87/2			
	---Other:					
8416.20.91	----For heating buildings	11.3%	G/HS/87/2			
8416.20.99	----Other	9.2%	G/HS/87/2			
	-Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances					
8416.30.10	---For domestic type furnaces	12.5%	G/HS/87/2			
	---Other:					
8416.30.91	----For heating buildings	11.3%	G/HS/87/2			
8416.30.99	----Other	9.2%	G/HS/87/2			
	-Parts					
8416.90.10	---Of the goods of tariff item No. 8416.10.99, 8416.20.99 or 8416.30.99	9.2%	G/HS/87/2			
8416.90.20	---Of the goods of tariff item No. 8416.10.10, 8416.10.91, 8416.20.10, 8416.20.91, 8416.30.10 or 8416.30.91	11.7%	G/HS/87/2			
	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.					
	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals					
8417.10.10	---Rotary open-hearth furnaces; amalgam cleaners	9.2%	G/HS/87/2			
8417.10.20	---Furnaces and ovens for sintering iron ore or flue dust	Free	G/HS/87/2			
	---Other:					
8417.10.90	----Other	9.2%	G/HS/87/2			
8417.20.00	-Bakery ovens, including biscuit ovens	11.3%	G/HS/87/2			
	-Other					
8417.80.10	---Toasting ovens and puffing ovens of a kind used for the preparation of processed breakfast cereal foods	Free	G/HS/87/2			
	---Other:					
8417.80.90	----Other	9.2%	G/HS/87/2			
	-Parts					
8417.90.10	---Retorts for the goods of subheading No. 8417.10	9.2%	G/HS/87/2			
	---Other:					
8417.90.91	----Of the goods of tariff item No. 8417.10.20 or 8417.80.10	Free	G/HS/87/2			
8417.90.92	----Of the goods of tariff item No. 8417.10.10	9.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8417.90.93	----Of the goods of tariff item No. 8417.20.00	11.3%	G/HS/87/2			
8417.90.94	----Of the goods of tariff item No. 8417.10.90 or 8417.80.90	9.2%	G/HS/87/2			
	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.					
	-Combined refrigerator-freezers, fitted with separate external doors					
8418.10.10	---Electric, having a refrigeration capacity, by volume, of 380 litres or more	12.6%	G/HS/87/2			
8418.10.90	---Other	12.5%	G/HS/87/2			
	-Refrigerators, household type:					
	--Compression-type					
8418.21.10	---Electric, having a refrigeration capacity, by volume, of 380 litres or more	12.6%	G/HS/87/2			
8418.21.90	---Other	12.5%	G/HS/87/2			
	--Absorption-type, electrical					
8418.22.10	---Having a refrigeration capacity, by volume, of 380 litres or more	12.6%	G/HS/87/2			
8418.22.90	---Other	12.5%	G/HS/87/2			
8418.29.00	---Other	12.5%	G/HS/87/2			
8418.30.00	-Freezers of the chest type, not exceeding 800 litres capacity	12.5%	G/HS/87/2			
8418.40.00	-Freezers of the upright type, not exceeding 900 litres capacity	12.5%	G/HS/87/2			
	-Refrigerating or freezing display counters, cabinets, show-cases and the like					
8418.50.10	---Refrigerating or refrigerating-freezing type	11.3%	G/HS/87/2			
8418.50.20	---Freezing type	9.2%	G/HS/87/2			
	-Other refrigerating or freezing equipment; heat pumps:					
	--Compression type units whose condensers are heat exchangers					

671

SCHEDULE V
CANADA

84-13

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8418.61.10	---Combination makers and dispensers of ice cubes, slush drinks or soft ice-cream; water coolers (office-type drinking fountains with integrally incorporated refrigeration units); ice-cream mixers or milk coolers for dairy purposes; egg cooling cabinets or milk coolers for use on the farm	Free	G/HS/87/2			
8418.61.20	---Commercial refrigerating installations (store type)	11.3%	G/HS/87/2			
8418.61.90	---Other	9.2%	G/HS/87/2			
8418.69.00	---Other	9.2%	G/HS/87/2			
	-Parts:					
	--Furniture designed to receive refrigerating or freezing equipment					
8418.91.10	---For the goods of tariff item No.	11.7%	G/HS/87/2			
	8418.10.10, 8418.10.90, 8418.21.10,					
	8418.21.90, 8418.22.10, 8418.22.90,					
	8418.29.00, 8418.50.10 or 8418.61.20					
8418.91.20	---For the goods of tariff item No.	12.5%	G/HS/87/2			
	8418.30.00 or 8418.40.00					
8418.91.30	---For the goods of tariff item No.	Free	G/HS/87/2			
	8418.61.10					
8418.91.40	---For the goods of tariff item No.	9.2%	G/HS/87/2			
	8418.50.20, 8418.61.90 or 8418.69.00					
	--Other					
8418.99.10	---Of the goods of tariff item No.	11.7%	G/HS/87/2			
	8418.10.10, 8418.10.90, 8418.21.10,					
	8418.21.90, 8418.22.10, 8418.22.90,					
	8418.29.00, 8418.50.10 or 8418.61.20					
8418.99.20	---Of the goods of tariff item No.	12.5%	G/HS/87/2			
	8418.30.00 or 8418.40.00					
8418.99.30	---Of the goods of tariff item No.	Free	G/HS/87/2			
	8418.61.10					
8418.99.40	---Of the goods of tariff item No.	9.2%	G/HS/87/2			
	8418.50.20, 8418.61.90 or 8418.69.00					

SCHEDULE V
CANADA

84-14

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Machinery, plant or 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, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.					
8419.11.10	-Instantaneous or storage water heaters, non-electric: --Instantaneous gas water heaters ---For domestic use	12.5%	G/HS/87/2			
8419.11.90	---Other	10.2%	G/HS/87/2			
8419.19.10	--Other ---For domestic use	12.5%	G/HS/87/2			
8419.19.90	---Other	10.2%	G/HS/87/2			
	-Medical, surgical or laboratory sterilizers					
8419.20.10	---Medical or surgical sterilizers	Free	G/HS/87/2			
8419.20.20	---Laboratory sterilizers	9.2%	G/HS/87/2			
	-Dryers: --For agricultural products					
8419.31.10	---Grain or hay dryers	Free	G/HS/87/2			
8419.31.20	---Milk dryers	6.8%	G/HS/87/2			
8419.31.90	---Other	9.2%	G/HS/87/2			
	--For wood, paper pulp, paper or paperboard					
8419.32.10	---Veneer dryers	Free	G/HS/87/2			
8419.32.90	---Other	9.2%	G/HS/87/2			
	--Other					
8419.39.10	---Of a kind used for the preparation of pasta (including macaroni) or tobacco; louvre dryers for preparing processed breakfast cereal foods	Free	G/HS/87/2			
8419.39.20	---Of a kind used for drying coal	9.2%	G/HS/87/2			
8419.39.90	---Other	9.2%	G/HS/87/2			
8419.40.00	-Distilling or rectifying plant -Heat exchange units	9.2%	G/HS/87/2			

SCHEDULE V
CANADA

84-15

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8419.50.10	---Braised aluminum heat exchangers for cryogenic services to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	9.2%	G/HS/87/2			
8419.50.91	---Other: ----Mechanically operated	9.2%	G/HS/87/2			
8419.50.99	----Other	10.2%	G/HS/87/2			
8419.60.00	-Machinery for liquefying air or other gases -Other machinery, plant and equipment: --For making hot drinks or for cooking or heating food	9.2%	G/HS/87/2			
8419.81.10	---Of a kind used for the preparation of cheese (other than cheese vats), pasta (including macaroni), chewing gum or cotton candy; cooker-extruders or puffing guns, for making processed breakfast cereal foods; mechanically operated popcorn cookers	Free	G/HS/87/2			
8419.81.20	---Coffee roasters; machinery for making hot drinks	9.2%	G/HS/87/2			
8419.81.30	---Food fryers equipped with automatic conveyors	11.3%	G/HS/87/2			
8419.81.90	---Other	11.3%	G/HS/87/2			
8419.89.10	---Other ---Pasteurizers for dairy purposes; sanitary milk or cream vats other than those of tariff item No. 8434.20.10; apparatus of a kind used for sterilizing bulbs; power bottle sterilizers for dairy purposes	Free	G/HS/87/2			
8419.89.20	---Apparatus for the heating of hot packs to be employed in the treatment of poliomyelitis	Free	G/HS/87/2			
8419.89.30	---Milk evaporators	6.8%	G/HS/87/2			
8419.89.40	---Mechanically operated	9.2%	G/HS/87/2			
8419.89.90	---Other	10.2%	G/HS/87/2			
8419.90.10	-Parts					
8419.90.10	---Of the goods of tariff item No. 8419.81.90	11.4%	G/HS/87/2			
8419.90.20	---Of the goods of tariff item No. 8419.31.20 or 8419.89.30	6.8%	G/HS/87/2			

674

SCHEDULE V
CANADA

84-16

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8419.90.30	---Of the goods of tariff item No. 8419.11.10 or 8419.19.10	12.5%	G/HS/87/2			
8419.90.40	---Of the goods of tariff item No. 8419.11.90, 8419.19.90, 8419.50.99 or 8419.89.90	10.2%	G/HS/87/2			
8419.90.50	---Of the goods of tariff item No. 8419.20.10, 8419.31.10, 8419.32.10, 8419.39.10, 8419.81.10, 8419.89.10 or 8419.89.20	Free	G/HS/87/2			
8419.90.60	---Of the goods of tariff item No. 8419.81.30	11.3%	G/HS/87/2			
8419.90.70	---Of the goods of tariff item No. 8419.20.20, 8419.31.90, 8419.32.90, 8419.39.90, 8419.40.00, 8419.50.91, 8419.60.00, 8419.81.20 or 8419.89.40	9.2%	G/HS/87/2			
8419.90.80	---Of the goods of tariff item No. 8419.39.20 or 8419.50.10	9.2%	G/HS/87/2			
	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.					
	-Calendering or other rolling machines					
8420.10.10	---Of a kind used for the preparation of cheese, pasta (including macaroni) or tobacco; flaking rolls or shredding rolls for making processed breakfast cereal foods; roller milling machines for refining sugar; commercial laundry flatwork ironers	Free	G/HS/87/2			
8420.10.90	---Other	9.2%	G/HS/87/2			
	-Parts:					
	--Cylinders					
8420.91.10	---Supercalender rolls consisting of a steel core filled with discs of paper or textile fabrics, of a kind used on paper calendering or other paper rolling machines	10.2%	G/HS/87/2			
8420.91.20	---Sand cast rolls or chilled cast iron rolls of a kind used on paper calendering or other paper rolling machines	Free	G/HS/87/2			
	---Other:					
8420.91.91	---Of the goods of tariff item No. 8420.10.10	Free	G/HS/87/2			
8420.91.92	---Of the goods of tariff item No. 8420.10.90	9.2%	G/HS/87/2			

675

**SCHEDULE V
CANADA**

84-17

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8420.99.10	--Other ---Centrifugally cast paper machine roll shells	Free	G/HS/87/2			
8420.99.91	---Other: ----Of the goods of tariff item No. 8420.10.10	Free	G/HS/87/2			
8420.99.92	----Of the goods of tariff item No. 8420.10.90	9.2%	G/HS/87/2			
	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases. -Centrifuges, including centrifugal dryers:					
8421.11.00	--Cream separators	Free	G/HS/87/2			
8421.12.00	--Clothes-dryers	Free	G/HS/87/2			
8421.19.10	--Other ---Power driven, of the bowl or tube type, for fish oil extraction or refining	Free	G/HS/87/2			
8421.19.20	---For testing butterfat, milk or cream	Free	G/HS/87/2			
8421.19.30	---Laboratory centrifuges, for use by industries which process, smelt or refine minerals, ores or metals	9.2%	G/HS/87/2			
8421.19.90	---Other	9.2%	G/HS/87/2			
	-Filtering or purifying machinery and apparatus for liquids:					
8421.21.00	--For filtering or purifying water	9.2%	G/HS/87/2			
8421.22.00	--For filtering or purifying beverages other than water	9.2%	G/HS/87/2			
8421.23.00	--Oil or petrol-filters for internal combustion engines	9.2%	G/HS/87/2			
8421.29.10	--Other ---Filter presses to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells	9.2%	G/HS/87/2			
8421.29.90	---Other	9.2%	G/HS/87/2			
	-Filtering or purifying machinery and apparatus for gases:					
8421.31.00	--Intake air filters for internal combustion engines	9.2%	G/HS/87/2			
	--Other					

676

**SCHEDULE V
CANADA**

84-18

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8421.39.10	---Air separators of a kind used in the processing, smelting or refining of minerals, ores or metals	9.2%	G/HS/87/2			
8421.39.90	---Other	9.2%	G/HS/87/2			
	-Parts:					
	--Of centrifuges, including centrifugal dryers					
8421.91.10	---Of the goods of tariff item No. 8421.11.00, 8421.12.00, or 8421.19.20	Free	G/HS/87/2			
8421.91.20	---Of the goods of tariff item No. 8421.19.10 or 8421.19.90	9.2%	G/HS/87/2			
8421.91.30	---Of the goods of tariff item No. 8421.19.30	9.2%	G/HS/87/2			
	--Other					
8421.99.10	---Of the goods of tariff item No. 8421.29.10 or 8421.39.10	9.2%	G/HS/87/2			
8421.99.20	---Of the goods of tariff item No. 8421.23.00 or 8421.31.00	9.2%	G/HS/87/2			
8421.99.30	---Of the goods of tariff item No. 8421.21.00, 8421.22.00, 8421.29.90 or 8421.39.90	9.2%	G/HS/87/2			
	Dish washing machines; 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:					
	--Of the household type					
8422.11.10	---Counter-top electric dish washing machines	Free	G/HS/87/2			
	---Other:					
8422.11.91	----Portable electric dish washing machines	12.5%	G/HS/87/2			
8422.11.99	----Other	14.1%	G/HS/87/2			
8422.19.00	--Other	9.2%	G/HS/87/2			
	-Machinery for cleaning or drying bottles or other containers					
8422.20.10	---Machinery for cleaning bottles, of a kind used by the beverage industry; machinery for cleaning milk bottles or milk cans	Free	G/HS/87/2			
8422.20.90	---Other	9.2%	G/HS/87/2			

077

SCHEDULE V
CANADA

84-19

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8422.30.10	<p>-Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages</p> <p>---Machinery for filling or capping bottles, of a kind used in the beverage industry; machinery for stapling, stitching or tacking, of a kind used for closing or sealing containers; machinery for power filling or closing, of a kind used in the dairy industry; machinery for packaging tobacco, cigars or cigarettes; machinery for packaging, of a kind used in poultry processing; combination machinery for bagging or boxing and weighing, or machinery for filling, for use with fresh fruit or fresh vegetables; machinery of a kind used in packing fresh fruit or fresh vegetables from the dumper, feed table, bin or hopper stage to the box or bag closing stage</p>	Free	G/HS/87/2			
8422.30.90	---Other	9.2%	G/HS/87/2			
8422.40.10	<p>-Other packing or wrapping machinery</p> <p>---Machinery used for bunching or tying cut flowers, vegetables or nursery stock</p>	Free	G/HS/87/2			
8422.40.90	---Other	9.2%	G/HS/87/2			
8422.90.10	<p>-Parts</p> <p>---Of the goods of tariff item No. 8422.11.10, 8422.20.10, 8422.30.10 or 8422.40.10; door guards, spray arms and impellers, tracks or slides, latch assemblies, light indicator assemblies, nozzle assemblies, fill receptacles and vents, push buttons, control knobs or silverware baskets for the goods of tariff item No. 8422.11.91, 8422.11.99 or 8422.19.00</p>	Free	G/HS/87/2			
8422.90.90	---Other	9.5%	G/HS/87/2			

678

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8423.10.00	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	10.2%	G/HS/87/2			
8423.20.00	-Personal weighing machines, including baby scales; household scales	10.2%	G/HS/87/2			
8423.30.00	-Scales for continuous weighing of goods on conveyors	10.2%	G/HS/87/2			
8423.81.00	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	10.2%	G/HS/87/2			
8423.82.00	-Other weighing machinery:	10.2%	G/HS/87/2			
8423.89.00	--Having a maximum weighing capacity not exceeding 30 kg	10.2%	G/HS/87/2			
8423.90.00	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	10.2%	G/HS/87/2			
8423.90.00	--Other	10.2%	G/HS/87/2			
8423.90.00	-Weighing machine weights of all kinds; parts of weighing machinery	10.2%	G/HS/87/2			
8424.10.00	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	10.2%	G/HS/87/2			
8424.20.10	-Fire extinguishers, whether or not charged	10.2%	G/HS/87/2			
8424.20.10	-Spray guns and similar appliances	Free	G/HS/87/2			
8424.20.90	---For distributing stone dust in mines	9.2%	G/HS/87/2			
8424.30.00	---Other	9.2%	G/HS/87/2			
8424.81.00	-Steam or sand blasting machines and similar jet projecting machines	9.2%	G/HS/87/2			
8424.89.00	-Other appliances:	9.2%	G/HS/87/2			
8424.90.10	--Agricultural or horticultural	9.2%	G/HS/87/2			
8424.90.20	--Other	9.2%	G/HS/87/2			
8424.90.10	-Parts	10.2%	G/HS/87/2			
8424.90.20	--Of the goods of tariff item No. 8424.10.00	10.2%	G/HS/87/2			
8424.90.20	---Of the goods of tariff item No. 8424.20.10	Free	G/HS/87/2			

070

SCHEDULE V
CANADA

84-21

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8424.90.30	---Of the goods of tariff item No. 8424.81.00	9.2%	G/HS/87/2			
8424.90.40	---Of the goods of tariff item No. 8424.20.90, 8424.30.00 or 8424.89.00	9.2%	G/HS/87/2			
	<p>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</p> <p>-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:</p>					
8425.11.00	--Powered by electric motor	9.2%	G/HS/87/2			
8425.19.00	--Other	9.2%	G/HS/87/2			
	-Pit-head winding gear; winches specially designed for use underground					
8425.20.10	---Pit-head winding gear	9.2%	G/HS/87/2			
8425.20.20	---Winches specially designed for use underground	Free	G/HS/87/2			
	-Other winches; capstans:					
8425.31.00	--Powered by electric motor	9.2%	G/HS/87/2			
	--Other					
8425.39.10	---Automotive winches; hydraulically operated winches or well logging winches having a capacity exceeding 27,216 kg; all of the foregoing for use with the tractors of tariff item No. 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8425.39.90	---Other	9.2%	G/HS/87/2			
	-Jacks; hoists of a kind used for raising vehicles:					
8425.41.00	--Built-in jacking systems of a type used in garages	9.2%	G/HS/87/2			
8425.42.00	--Other jacks and hoists, hydraulic	9.2%	G/HS/87/2			
8425.49.00	--Other	9.2%	G/HS/87/2			
	<p>Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</p> <p>-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:</p>					
8426.11.00	--Overhead travelling cranes on fixed support	9.2%	G/HS/87/2			

000

**SCHEDULE V
CANADA**

84-22

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8426.12.00	--Mobile lifting frames on tires and straddle carriers	9.2%	G/HS/87/2			
8426.19.00	--Other	9.2%	G/HS/87/2			
8426.20.00	-Tower cranes	9.2%	G/HS/87/2			
8426.30.00	-Portal or pedestal jib cranes	9.2%	G/HS/87/2			
8426.41.00	-Other machinery, self-propelled:					
8426.49.00	--On tires	9.2%	G/HS/87/2			
8426.49.00	--Other	9.2%	G/HS/87/2			
8426.91.00	-Other machinery:					
8426.91.00	--Designed for mounting on road vehicles	9.2%	G/HS/87/2			
8426.99.00	--Other	9.2%	G/HS/87/2			
	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.					
8427.10.00	-Self-propelled trucks powered by an electric motor	9.3%	G/HS/87/2			
8427.20.10	-Other self-propelled trucks					
8427.20.10	---Fork-lift trucks for factories or warehouses, powered by liquefied petroleum gas	9.4%	G/HS/87/2			
8427.20.90	---Other	9.3%	G/HS/87/2			
8427.90.00	-Other trucks	9.3%	G/HS/87/2			
	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).					
8428.10.00	-Lifts and skip hoists	9.2%	G/HS/87/2			
8428.20.10	-Pneumatic elevators and conveyors					
8428.20.10	---Agricultural or horticultural type	Free	G/HS/87/2			
8428.20.90	---Other	9.2%	G/HS/87/2			
8428.31.00	-Other continuous-action elevators and conveyors, for goods or materials:					
8428.31.00	--Specially designed for underground use	9.2%	G/HS/87/2			
8428.32.10	--Other, bucket type					
8428.32.10	---Agricultural or horticultural type	Free	G/HS/87/2			
8428.32.90	---Other	9.2%	G/HS/87/2			
8428.33.10	--Other, belt type					
8428.33.10	---Agricultural or horticultural type; veneer conveyors specially designed for use with automatic veneer reelers or unreelers	Free	G/HS/87/2			
8428.33.90	---Other	9.2%	G/HS/87/2			
8428.33.90	--Other					

001

SCHEDULE V
CANADA

84-23

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8428.39.10	---Agricultural or horticultural type; veneer conveyors specially designed for use with automatic veneer reels or unreels	Free	G/HS/87/2			
8428.39.90	---Other	9.2%	G/HS/87/2			
8428.40.00	-Escalators and moving walkways	9.2%	G/HS/87/2			
8428.50.00	-Mine car pushers, locomotive or wagon (car) traversers, wagon (car) tippers and similar railway wagon (car) handling equipment	9.2%	G/HS/87/2			
8428.60.00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	9.2%	G/HS/87/2			
8428.90.10	-Other machinery					
8428.90.10	---Well drilling derricks; well servicing rigs; self-propelled crawler mounted pipelayers	Free	G/HS/87/2			
8428.90.20	---Hydraulic hoists for unloading vehicles for use on the farm	Free	G/HS/87/2			
8428.90.90	---Other	9.2%	G/HS/87/2			
	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.					
	-Bulldozers and angledozers:					
8429.11.00	--Track laying	Free	G/HS/87/2			
8429.19.00	--Other	9.2%	G/HS/87/2			
	-Graders and levellers					
8429.20.10	---Levellers for use on the farm	Free	G/HS/87/2			
8429.20.90	---Other	10.3%	G/HS/87/2			
	-Scrapers					
8429.30.10	---Combination excavating and transporting scrapers	Free	G/HS/87/2			
8429.30.90	---Other	10.2%	G/HS/87/2			
8429.40.00	-Tamping machines and road rollers	9.2%	G/HS/87/2			
	-Mechanical shovels, excavators and shovel loaders:					
	--Front-end shovel loaders					
8429.51.10	---Wheeled front-end loaders designed to be fitted with a bucket having a capacity, for general purpose use, exceeding 12.3 m ³	9.3%	G/HS/87/2			
8429.51.20	---Wheeled front-end loaders designed to be fitted with a bucket having a capacity, for general purpose use, not exceeding 12.3 m ³	9.3%	G/HS/87/2			

882

SCHEDULE V
CANADA

84-24

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8429.51.30	---Track laying front-end loaders	Free	G/HS/87/2			
8429.52.10	--Machinery with a 360° revolving superstructure ---Electrically operated walking draglines of a kind used in open pit mining ---Other:	Free	G/HS/87/2			
8429.52.91	----Draglines for mining or quarrying	9.2%	G/HS/87/2			
8429.52.99	----Other	9.2%	G/HS/87/2			
8429.59.10	--Other ---For mining or quarrying	9.2%	G/HS/87/2			
8429.59.90	---Other	9.2%	G/HS/87/2			
	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.					
8430.10.00	-Pile-drivers and pile-extractors	9.2%	G/HS/87/2			
8430.20.00	-Snow-ploughs and snow-blowers -Coal or rock cutters and tunnelling machinery: --Self-propelled	9.2%	G/HS/87/2			
8430.31.10	---Coal cutters	9.2%	G/HS/87/2			
8430.31.20	---Rock cutters and tunnelling machinery --Other	9.2%	G/HS/87/2			
8430.39.10	---Coal cutters	9.2%	G/HS/87/2			
8430.39.20	---Rock cutters and tunnelling machinery -Other boring or sinking machinery: --Self-propelled	9.2%	G/HS/87/2			
8430.41.10	---Post hole diggers	Free	G/HS/87/2			
8430.41.20	---Pneumatic mounted percussion type rock drills for underground use, and stoper drills, with a piston diameter exceeding 8.25 cm, to be employed in the exploration or drilling for oil, natural gas, minerals or water; pneumatic or electro-hydraulic jumbo drills, mounted on rubber-tired wheels; cable tool rigs for drilling water wells, capable of drilling in excess of 381m	9.2%	G/HS/87/2			
8430.41.30	---Coal drilling machinery	9.2%	G/HS/87/2			
8430.41.40	--Rotary blasthole drills to be employed in open pit mining	Free	G/HS/87/2			

CC
37

SCHEDULE V
CANADA

84-25

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8430.41.50	---Drilling or work-over rigs, assembled or not, to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or potash or rock salt deposits	Free	G/HS/87/2			
8430.41.90	---Other	9.2%	G/HS/87/2			
8430.49.10	---Post hole diggers	Free	G/HS/87/2			
8430.49.20	---Pneumatic mounted percussion type rock drills for underground use, and stoper drills, with a piston diameter exceeding 8.25 cm, to be employed in the exploration or drilling for oil, natural gas, minerals or water; pneumatic or electro-hydraulic jumbo drills, mounted on rubber-tired wheels; cable tool rigs for drilling water wells, capable of drilling in excess of 381 m	9.2%	G/HS/87/2			
8430.49.30	---Coal drilling machinery	9.2%	G/HS/87/2			
8430.49.40	---Rotary blasthole drills to be employed in open pit mining	Free	G/HS/87/2			
8430.49.50	---Drilling or work-over rigs, assembled or not, to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or potash or rock salt deposits	Free	G/HS/87/2			
8430.49.90	---Other	9.2%	G/HS/87/2			
	-Other machinery, self-propelled					
8430.50.10	---Traction ditching machines (not being ploughs)	Free	G/HS/87/2			
8430.50.90	---Other	9.2%	G/HS/87/2			
	-Other machinery, not self-propelled:					
8430.61.00	--Tamping or compacting machinery	9.2%	G/HS/87/2			
	--Scrapers					
8430.62.10	---Combination excavating and transporting scrapers	Free	G/HS/87/2			
8430.62.90	---Other	10.2%	G/HS/87/2			
	--Other					
8430.69.10	---Traction ditching machines (not being ploughs)	Free	G/HS/87/2			
8430.69.90	---Other	9.2%	G/HS/87/2			

884

SCHEDULE V
CANADA

84-26

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8431.10.10	Parts suitable for use solely or principally with the machinery of heading Nos. 84.25 to 84.30. -Of machinery of heading No. 84.25 ---Of the goods of tariff item No. 8425.20.20 or 8425.39.10	Free	G/HS/87/2			
8431.10.20	---Of the goods of tariff item No. 8425.11.00, 8425.19.00, 8425.20.10, 8425.31.00, 8425.39.90, 8425.41.00, 8425.42.00 or 8425.49.00	9.2%	G/HS/87/2			
8431.20.00	-Of machinery of heading No. 84.27	9.3%	G/HS/87/2			
8431.31.00	-Of machinery of heading No. 84.28: --Of lifts, skip hoists or escalators	9.2%	G/HS/87/2			
8431.39.10	--Other ---Of the goods of tariff item No. 8428.20.10, 8428.32.10, 8428.33.10, 8428.39.10, 8428.90.10 or 8428.90.20	Free	G/HS/87/2			
8431.39.20	---Of the goods of tariff item No. 8428.20.90, 8428.31.00, 8428.32.90, 8428.33.90, 8428.39.90, 8428.40.00, 8428.50.00, 8428.60.00 or 8428.90.90	9.2%	G/HS/87/2			
8431.41.10	-Of machinery of heading No. 84.26, 84.29 or 84.30: --Buckets, shovels, grabs and grips ---For use with the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19, and for use on the farm; for the goods of tariff item No. 8430.50.10 or 8430.69.10	Free	G/HS/87/2			
8431.41.20	---For the goods of tariff item No. 8429.52.10	Free	G/HS/87/2			
8431.41.90	---Other	9.2%	G/HS/87/2			
8431.42.10	--Bulldozer or angledozer blades ---For use with the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19, and for use on the farm	Free	G/HS/87/2			
8431.42.90	---Other	9.2%	G/HS/87/2			
8431.43.10	--Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49 ---Of the goods of tariff item No. 8430.41.10, 8430.41.40, 8430.49.10 or 8430.49.40; rotary tables, power turntables, swivels, elevators and elevator links	Free	G/HS/87/2			
8431.43.20	---Of the goods of tariff item No. 8430.41.20, 8430.41.30, 8430.49.20 or 8430.49.30	9.2%	G/HS/87/2			

605

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8431.43.30	---Of the goods of tariff item No. 8430.41.50, 8430.41.90, 8430.49.50 or 8430.49.90	9.2%	G/HS/87/2			
8431.49.10	---Other ---Of the goods of tariff item No. 8429.11.00, 8429.30.10, 8429.51.30, 8429.52.10 or 8430.62.10, excluding bulldozer front-end assemblies, digging teeth, cutting edges, end bits, pipelayer attachments, operator cabs, rollover protection devices, and parts thereof; of the goods of tariff item No. 8429.20.10, 8430.50.10 or 8430.69.10	Free	G/HS/87/2			
8431.49.20	---Of the goods of tariff item No. 8429.51.10, 8429.52.91, 8429.59.10, 8430.31.10 or 8430.39.10, excluding bulldozer front-end assemblies, digging teeth, cutting edges, end bits, pipelayer attachments, operator cabs, rollover protection devices, and parts thereof	9.3%	G/HS/87/2			
8431.49.30	---Of the goods of tariff item No. 8429.20.90, 8429.30.90 or 8430.62.90	10.2%	G/HS/87/2			
8431.49.90	---Other	9.2%	G/HS/87/2			
8432.10.00	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers. -Ploughs	Free	G/HS/87/2			
8432.21.00	-Harrows, scarifiers, cultivators, weeders and hoes: --Disc harrows	Free	G/HS/87/2			
8432.29.10	--Other ---Other harrows, cultivators, weeders and hoes; scarifiers for use with the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.10, and for use on the farm	Free	G/HS/87/2			
8432.29.90	---Other	9.2%	G/HS/87/2			
8432.30.10	-Seeders, planters and transplanters ---Manually operated portable seeders	9.2%	G/HS/87/2			
8432.30.20	---Other seeders; planters and transplanters	Free	G/HS/87/2			

SCHEDULE V
CANADA

84-28

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8432.40.10	-Manure spreaders and fertilizer distributors					
	---Manually operated portable manure spreaders and fertilizer distributors	9.2%	G/HS/87/2			
8432.40.20	---Other manure spreaders; other fertilizer distributors	Free	G/HS/87/2			
	-Other machinery					
8432.80.10	---Agricultural or horticultural type, including domestic rotary tillers and lawn or sports-ground rollers	Free	G/HS/87/2			
8432.80.20	---Forestry type	9.2%	G/HS/87/2			
	-Parts					
8432.90.10	---Of the goods of tariff item No. 8432.29.90, 8432.30.10, 8432.40.10 or 8432.80.20	9.2%	G/HS/87/2			
8432.90.20	---Of the goods of tariff item No. 8432.10.00, 8432.21.00, 8432.29.10, 8432.30.20, 8432.40.20 or 8432.80.10	Free	G/HS/87/2			
	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.					
	-Mowers for lawns, parks or sports-grounds:					
8433.11.00	--Powered, with the cutting device rotating in a horizontal plane	10.2%	G/HS/87/2			
8433.19.00	--Other	9.2%	G/HS/87/2			
	-Other mowers, including cutter bars for tractor mounting					
8433.20.10	---Agricultural or horticultural type	Free	G/HS/87/2			
8433.20.90	---Other	9.2%	G/HS/87/2			
8433.30.00	-Other haymaking machinery	Free	G/HS/87/2			
8433.40.00	-Straw or fodder balers, including pick-up balers	Free	G/HS/87/2			
	-Other harvesting machinery; threshing machinery:					
8433.51.00	--Combine harvester-threshers	Free	G/HS/87/2			
8433.52.00	--Other threshing machinery	Free	G/HS/87/2			
8433.53.00	--Root or tuber harvesting machines	Free	G/HS/87/2			
8433.59.00	--Other	Free	G/HS/87/2			
	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce					

687

SCHEDULE V
CANADA

84-29

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8433.60.10	---Agricultural or horticultural type	Free	G/HS/87/2			
8433.60.90	---Other	9.2%	G/HS/87/2			
	-Parts					
8433.90.10	---Of the goods of tariff item No. 8433.11.00	6.8%	G/HS/87/2			
8433.90.20	---Of the goods of tariff item No. 8433.19.00	9.2%	G/HS/87/2			
8433.90.30	---Of the goods of tariff item No. 8433.20.90 or 8433.60.90	9.2%	G/HS/87/2			
8433.90.90	---Other	Free	G/HS/87/2			
	Milking machines and dairy machinery.					
8434.10.00	-Milking machines	Free	G/HS/87/2			
	-Dairy machinery					
8434.20.10	---Cheese making machines, including cheese dyeing machines but excluding cheese presses and vats; powered cream savers, churns or butter printers; sanitary milk or cream vats other than those of tariff item No. 8419.89.10	Free	G/HS/87/2			
8434.20.90	---Other	9.2%	G/HS/87/2			
	-Parts					
8434.90.10	---Of the goods of tariff item No. 8434.10.00 or 8434.20.10	Free	G/HS/87/2			
8434.90.20	---Of the goods of tariff item No. 8434.20.90	9.2%	G/HS/87/2			
	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.					
	-Machinery					
8435.10.10	---Manually operated	11.8%	G/HS/87/2			
8435.10.20	---Power-operated	9.2%	G/HS/87/2			
	-Parts					
8435.90.10	---Of the goods of tariff item No. 8435.10.10	11.8%	G/HS/87/2			
8435.90.20	---Of the goods of tariff item No. 8435.10.20	9.2%	G/HS/87/2			

000

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8436.10.00	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders. -Machinery for preparing animal feeding stuffs	Free	G/HS/87/2			
8436.21.00	-Poultry-keeping machinery; poultry incubators and brooders:	Free	G/HS/87/2			
8436.29.00	--Poultry incubators and brooders --Other	Free	G/HS/87/2			
8436.80.10	-Other machinery ---Agricultural or horticultural type	Free	G/HS/87/2			
8436.80.20	---Forestry type; bee-keeping type	9.2%	G/HS/87/2			
8436.91.00	-Parts: --Of poultry-keeping machinery or poultry incubators and brooders	Free	G/HS/87/2			
8436.99.10	--Other ---Of the goods of tariff item No. 8436.80.20	9.2%	G/HS/87/2			
8436.99.20	---Of the goods of tariff item No. 8436.10.00 or 8436.80.10	Free	G/HS/87/2			
8437.10.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. -Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables ---Agricultural or horticultural type; fanning mills	Free	G/HS/87/2			
8437.10.90	---Other	9.2%	G/HS/87/2			
8437.80.00	-Other machinery	9.2%	G/HS/87/2			
8437.90.10	-Parts ---Of the goods of tariff item No. 8437.10.10	Free	G/HS/87/2			
8437.90.20	---Of the goods of tariff item No. 8437.10.90 or 8437.80.00	9.2%	G/HS/87/2			

600

SCHEDULE V
CANADA

R4-31

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.					
8438.10.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	9.2%	G/HS/87/2			
8438.10.20	---Bakery machinery	Free	G/HS/87/2			
	---Machinery for the manufacture of macaroni, spaghetti or similar products					
8438.20.10	-Machinery for the manufacture of confectionery, cocoa or chocolate	Free	G/HS/87/2			
	---Chocolate enrobing, tempering or moulding machinery; candy pulling or extruding machinery; chewing gum manufacturing machinery; cotton candy manufacturing machinery					
8438.20.90	---Other	9.2%	G/HS/87/2			
8438.30.00	-Machinery for sugar manufacture	9.2%	G/HS/87/2			
8438.40.00	-Brewery machinery	9.2%	G/HS/87/2			
	-Machinery for the preparation of meat or poultry					
8438.50.10	---Plucking, scalding, washing, singeing or eviscerating machinery of a kind used in the preparation of poultry	Free	G/HS/87/2			
8438.50.90	---Other	9.2%	G/HS/87/2			
8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables	9.2%	G/HS/87/2			
	-Other machinery					
8438.80.10	---Fish skinning, deheading or grinding machines; feed pellet mills; coating drums, extruders or shredders of a kind used in manufacturing processed breakfast cereal foods	Free	G/HS/87/2			
	---Other:					
8438.80.91	----Machinery of a kind used in manufacturing fish meal, liquid fish or fish solubles, stock or poultry food from fish or fish waste	6.8%	G/HS/87/2			
8438.80.99	----Other	9.2%	G/HS/87/2			
	-Parts					

060

**SCHEDULE V
CANADA**

84-32

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8438.90.10	---Of the goods of tariff item No. 8438.10.20, 8438.20.10, 8438.50.10 or 8438.80.10, excluding dies and rolls for feed pellet mills	Free	G/HS/87/2			
8438.90.20	---Of the goods of tariff item No. 8438.80.91	6.8%	G/HS/87/2			
8438.90.30	---Of the goods of tariff item No. 8438.10.10, 8438.20.90, 8438.30.00, 8438.40.00, 8438.50.90, 8438.60.00 or 8438.80.99; dies and rolls for feed pellet mills	9.2%	G/HS/87/2			
	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.					
8439.10.00	-Machinery for making pulp of fibrous cellulosic material	9.2%	G/HS/87/2			
8439.20.00	-Machinery for making paper or paperboard	9.2%	G/HS/87/2			
8439.30.00	-Machinery for finishing paper or paperboard	9.2%	G/HS/87/2			
	-Parts:					
8439.91.00	--Of machinery for making pulp of fibrous cellulosic material	9.2%	G/HS/87/2			
8439.99.00	--Other	9.2%	G/HS/87/2			
	Book-binding machinery, including book-sewing machines.					
8440.10.00	-Machinery	9.2%	G/HS/87/2			
8440.90.00	-Parts	9.2%	G/HS/87/2			
	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.					
	-Cutting machines					
8441.10.10	---Of a kind for use with the goods of heading No. 84.39	9.2%	G/HS/87/2			
8441.10.90	---Other	Free	G/HS/87/2			
8441.20.00	-Machines for making bags, sacks or envelopes	Free	G/HS/87/2			
8441.30.00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	G/HS/87/2			

001

SCHEDULE V
CANADA

84-33

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8441.40.00	-Machines for moulding articles in paper pulp, paper or paperboard	Free	G/HS/87/2			
8441.80.00	-Other machinery	Free	G/HS/87/2			
8441.90.10	-Parts ---Of the goods of tariff item No. 8441.10.10	9.2%	G/HS/87/2			
8441.90.90	---Other	Free	G/HS/87/2			
	Machinery, apparatus and equipment (other than the machine-tools of heading Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).					
8442.10.00	-Phototype-setting and composing machines	Free	G/HS/87/2			
8442.20.00	-Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	Free	G/HS/87/2			
8442.30.00	-Other machinery, apparatus and equipment	Free	G/HS/87/2			
8442.40.00	-Parts of the foregoing machinery, apparatus or equipment -Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Free	G/HS/87/2			
8442.50.10	---Printing type, chases, quoins and slugs	6.8%	G/HS/87/2			

692

**SCHEDULE V
CANADA**

84-34

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8442.50.20	---Printing plates, rolls and cylinders, for the reproduction of non-advertising material in newspapers, or for printing books or music, or for printing periodical publications entitled to second-class mailing privileges the pages of which are regularly bound, wire-stitched or otherwise fastened together, not including catalogues; copper shells, bases, matrices or moulds, for such printing plates	Free	G/HS/87/2			
8442.50.30	---Lithographic stones and copper rollers used in the printing of textile fabrics or wallpaper	Free	G/HS/87/2			
8442.50.40	---Stereotypes, electrotypes and other printing plates made from moulds; copper shells, bases, matrices or moulds, for such printing plates	0.09¢/cm ²	G/HS/87/2			
8442.50.90	---Other	9.2%	G/HS/87/2			
	Printing machinery; machines for uses ancillary to printing. -Offset printing machinery:					
	--Reel fed					
8443.11.10	---With an image or printing area of 2413 cm ² or larger	Free	G/HS/87/2			
8443.11.20	---With an image or printing area less than 2413 cm ²	6.8%	G/HS/87/2			
8443.12.00	--Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	6.8%	G/HS/87/2			
	--Other					
8443.19.10	---With an image or printing area of 2413 cm ² or larger	Free	G/HS/87/2			
8443.19.20	---With an image or printing area less than 2413 cm ²	6.8%	G/HS/87/2			
	-Letterpress printing machinery, excluding flexographic printing:					
	--Reel fed					
8443.21.10	---With an image or printing area of 2413 cm ² or larger	Free	G/HS/87/2			
8443.21.20	---With an image or printing area less than 2413 cm ²	6.8%	G/HS/87/2			
	--Other					
8443.29.10	-- With an image or printing area of 2413 cm ² or larger	Free	G/HS/87/2			

C
C
C

SCHEDULE V
CANADA

R4-35

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8443.29.20	---With an image or printing area less than 2413 cm ²	6.8%	G/HS/87/2			
8443.30.10	-Flexographic printing machinery ---With an image or printing area of 2413 cm ² or larger	Free	G/HS/87/2			
8443.30.20	---With an image or printing area less than 2413 cm ²	6.8%	G/HS/87/2			
8443.40.10	-Gravure printing machinery ---With an image or printing area of 2413 cm ² or larger	Free	G/HS/87/2			
8443.40.20	---With an image or printing area less than 2413 cm ²	6.8%	G/HS/87/2			
8443.50.10	-Other printing machinery ---With an image or printing area of 2413 cm ² or larger	Free	G/HS/87/2			
8443.50.20	---With an image or printing area less than 2413 cm ²	6.8%	G/HS/87/2			
8443.60.10	-Machines for uses ancillary to printing ---Delivery mechanisms or conveyors of a kind used with printing machinery with an image or printing area of 2413 cm ² or larger	Free	G/HS/87/2			
8443.60.90	---Other	9.2%	G/HS/87/2			
8443.90.10	-Parts ---Of the goods of tariff item No. 8443.11.10, 8443.19.10, 8443.21.10, 8443.29.10, 8443.30.10, 8443.40.10, 8443.50.10 or 8443.60.10	Free	G/HS/87/2			
8443.90.20	---Of the goods of tariff item No. 8443.11.20, 8443.12.00, 8443.19.20, 8443.21.20, 8443.29.20, 8443.30.20, 8443.40.20 or 8443.50.20	6.8%	G/HS/87/2			
8443.90.30	---Of the goods of tariff item No. 8443.60.90	9.2%	G/HS/87/2			
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	Free	G/HS/87/2			

604

**SCHEDULE V
CANADA**

84-36

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.					
8445.11.00	-Machines for preparing textile fibres: --Carding machines	Free	G/HS/87/2			
8445.12.00	--Combing machines	Free	G/HS/87/2			
8445.13.00	--Drawing or roving machines	Free	G/HS/87/2			
8445.19.00	--Other	Free	G/HS/87/2			
8445.20.00	-Textile spinning machines	Free	G/HS/87/2			
8445.30.00	-Textile doubling or twisting machines	Free	G/HS/87/2			
8445.40.00	-Textile winding (including weft-winding) or reeling machines	Free	G/HS/87/2			
8445.90.00	-Other	Free	G/HS/87/2			
	Weaving machines (looms).					
	-For weaving fabrics of a width not exceeding 30 cm					
8446.10.10	---Textile weaving machines excluding hand looms	Free	G/HS/87/2			
8446.10.90	---Other	9.2%	G/HS/87/2			
	-For weaving fabrics of a width exceeding 30 cm, shuttle type:					
	--Power looms					
8446.21.10	---Textile weaving machines	Free	G/HS/87/2			
8446.21.90	---Other	9.2%	G/HS/87/2			
8446.29.00	--Other	9.2%	G/HS/87/2			
	-For weaving fabrics of a width exceeding 30 cm, shuttleless type					
8446.30.10	---Textile weaving machines	Free	G/HS/87/2			
8446.30.90	---Other	9.2%	G/HS/87/2			
	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.					
	-Circular knitting machines:					
8447.11.00	--With cylinder diameter not exceeding 165 mm	Free	G/HS/87/2			

03
00
01

SCHEDULE V
CANADA

84-37

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8447.12.00	--With cylinder diameter exceeding 165 mm	Free	G/HS/87/2			
8447.20.10	-Flat knitting machines; stitch-bonding machines	Free	G/HS/87/2			
8447.20.20	---Industrial flat knitting machines; stitch-bonding machines	9.2%	G/HS/87/2			
8447.90.00	---Domestic flat knitting machines	9.2%	G/HS/87/2			
	-Other Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). -Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47:					
8448.11.00	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Free	G/HS/87/2			
8448.19.00	--Other	9.2%	G/HS/87/2			
8448.20.00	-Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery -Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:	Free	G/HS/87/2			
8448.31.00	--Card clothing	Free	G/HS/87/2			
8448.32.00	--Of machines for preparing textile fibres, other than card clothing	Free	G/HS/87/2			
8448.33.00	--Spindles, spindle flyers, spinning rings and ring travellers	Free	G/HS/87/2			
8448.39.00	--Other	Free	G/HS/87/2			
8448.41.00	-Parts and accessories of weaving machines (looms) or of their auxiliary machinery: --Shuttles	Free	G/HS/87/2			

G G G

SCHEDULE V
CANADA

84-38

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8448.42.00	--Reeds for looms, healds and heald-frames	Free	G/HS/87/2			
8448.49.10	--Other ---Of the goods of tariff item No. 8446.10.10, 8446.21.10, 8446.30.10 or 8448.11.00	Free	G/HS/87/2			
8448.49.20	---Of the goods of tariff item No. 8446.10.90, 8446.21.90, 8446.29.00, 8446.30.90 or 8448.19.00 -Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery: --Sinkers, needles and other articles used in forming stitches	9.2%	G/HS/87/2			
8448.51.10	---Needles	11.3%	G/HS/87/2			
8448.51.90	---Other	Free	G/HS/87/2			
8448.59.10	--Other ---Of the goods of tariff item No. 8447.11.00, 8447.12.00, 8447.20.10 or 8448.11.00	Free	G/HS/87/2			
8448.59.20	---Of the goods of tariff item No. 8447.20.20, 8447.90.00 or 8448.19.00	9.2%	G/HS/87/2			
	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.					
8449.00.10	---Blocks for making hats	9.2%	G/HS/87/2			
8449.00.20	---Machinery for making felt hats and parts thereof	9.2%	G/HS/87/2			
8449.00.90	---Other	Free	G/HS/87/2			
	Household or laundry-type washing machines, including machines which both wash and dry.					
	-Machines, each of a dry linen capacity not exceeding 10 kg:					
8450.11.00	--Fully-automatic machines	12.5%	G/HS/87/2			
8450.12.00	--Other machines, with built-in centrifugal dryer	12.5%	G/HS/87/2			
8450.19.00	--Other	12.5%	G/HS/87/2			
	-Machines, each of a dry linen capacity exceeding 10 kg					
8450.20.10	---Commercial laundry washer-extractors	Free	G/HS/87/2			

697

SCHEDULE V
CANADA

B4-39

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8450.20.90	---Other	9.2%	G/HS/87/2			
	-Parts					
8450.90.10	---Of the goods of tariff item No. 8450.11.00, 8450.12.00 or 8450.19.00	12.6%	G/HS/87/2			
8450.90.20	---Of the goods of tariff item No. 8450.20.10	Free	G/HS/87/2			
8450.90.30	---Of the goods of tariff item No. 8450.20.90	9.2%	G/HS/87/2			
	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.					
8451.10.00	-Dry-cleaning machines	9.2%	G/HS/87/2			
	-Drying machines:					
8451.21.00	--Each of a dry linen capacity not exceeding 10 kg	12.5%	G/HS/87/2			
	--Other					
8451.29.10	---Textile industry drying machines	Free	G/HS/87/2			
8451.29.90	---Other	9.2%	G/HS/87/2			
8451.30.00	-Ironing machines and presses (including fusing presses)	9.2%	G/HS/87/2			
	-Washing, bleaching or dyeing machines					
8451.40.10	---Bleaching or dyeing machines of a kind used in the textile industry	Free	G/HS/87/2			
8451.40.90	---Other	9.2%	G/HS/87/2			
8451.50.00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	9.2%	G/HS/87/2			
	-Other machinery					
8451.80.10	---Domestic clothes wringers	12.5%	G/HS/87/2			
8451.80.20	---Napping, brushing or shearing machines for textile finishing	Free	G/HS/87/2			
8451.80.90	---Other	9.2%	G/HS/87/2			
	-Parts					
8451.90.10	---Of the goods of tariff item No. 8451.29.10, 8451.40.10 or 8451.80.20	Free	G/HS/87/2			

606

SCHEDULE V
CANADA

84-40

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
8451.90.20	---Of the goods of tariff item No. 8451.21.00 or 8451.80.10	12.5%	G/HS/87/2			
8451.90.30	---Of the goods of tariff item No. 8451.10.00, 8451.29.90, 8451.30.00, 8451.40.90, 8451.50.00 or 8451.80.90	9.2%	G/HS/87/2			
	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.					
8452.10.00	-Sewing machines of the household type	12.5%	G/HS/87/2			
	-Other sewing machines:					
	--Automatic units					
8452.21.10	---For the shoemaking or textile industries	Free	G/HS/87/2			
8452.21.90	---Other	9.2%	G/HS/87/2			
	--Other					
8452.29.10	---For the shoemaking or textile industries	Free	G/HS/87/2			
8452.29.90	---Other	9.2%	G/HS/87/2			
8452.30.00	-Sewing machine needles	11.3%	G/HS/87/2			
	-Furniture, bases and covers for sewing machines and parts thereof					
8452.40.10	---For domestic sewing machines	14.2%	G/HS/87/2			
8452.40.20	---For machines used in the shoemaking or textile industries	Free	G/HS/87/2			
8452.40.90	---Other	9.2%	G/HS/87/2			
	-Other parts of sewing machines					
8452.90.10	---Arm and bed, zig-zag mechanism assemblies, and parts thereof, of a kind used in the manufacture of sewing machine heads; attachments; parts of the sewing machines of tariff item No. 8452.21.10 or 8452.29.10	Free	G/HS/87/2			
	---Other:					
8452.90.91	----Of domestic sewing machines	12.5%	G/HS/87/2			
8452.90.99	----Other	9.2%	G/HS/87/2			

699

SCHEDULE V
CANADA

B-1-41

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8453.10.10	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines. -Machinery for preparing, tanning or working hides, skins or leather ---Of a kind used in tanning or embossing leather, other than hide mixing machinery, soak drums or tanks, tanning or re-tanning drums or vessels, or dry milling machinery	Free	G/HS/87/2			
8453.10.90	---Other	9.2%	G/HS/87/2			
8453.20.10	-Machinery for making or repairing footwear	Free	G/HS/87/2			
8453.20.20	---Machinery for repairing footwear	9.2%	G/HS/87/2			
8453.80.00	-Other machinery	9.2%	G/HS/87/2			
8453.90.10	-Parts	Free	G/HS/87/2			
8453.90.20	---Of the goods of tariff item No. 8453.10.10 or 8453.20.10	Free	G/HS/87/2			
8453.90.20	---Of the goods of tariff item No. 8453.10.90, 8453.20.20 or 8453.80.00	9.2%	G/HS/87/2			
8454.10.10	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries. -Converters ---Foundry converters	5%	G/HS/87/2			
8454.10.90	---Other	9.2%	G/HS/87/2			
8454.20.10	-Ingot moulds and ladles	Free	G/HS/87/2			
8454.20.20	---Ingot moulds for the production of steel	Free	G/HS/87/2			
8454.20.20	---Other ingot moulds	5.5%	G/HS/87/2			
8454.20.30	---Ladles	10.2%	G/HS/87/2			
8454.30.10	-Casting machines	Free	G/HS/87/2			
8454.30.90	---Die casting machines	Free	G/HS/87/2			
8454.30.90	---Other	5%	G/HS/87/2			
8454.90.10	-Parts	Free	G/HS/87/2			
8454.90.10	---Of the goods of tariff item No. 8454.10.10 or 8454.30.90	5%	G/HS/87/2			
8454.90.20	---Of the goods of tariff item No. 8454.10.90, excluding ingot stools	9.2%	G/HS/87/2			
8454.90.30	---Of the goods of tariff item No. 8454.30.10	Free	G/HS/87/2			
8454.90.90	---Other, including ingot stools	10.2%	G/HS/87/2			

700

**SCHEDULE V
CANADA**

84-42

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule In	INR'S on Earlier Concessions
8455.10.00	Metal-rolling mills and rolls therefor. -Tube mills	9.2%	G/HS/87/2			
8455.21.00	-Other rolling mills: --Hot or combination hot and cold	9.2%	G/HS/87/2			
8455.22.00	--Cold	9.2%	G/HS/87/2			
8455.30.10	-Rolls for rolling mills ---Sand cast rolls and chilled cast iron rolls	Free	G/HS/87/2			
8455.30.20	---Forged steel rolls, hardened and ground; solid tungsten carbide rolls; steel rolls faced with tungsten carbide on the rolling surface; all other rolls of iron or steel consisting of a forged or cast mandrel and a forged sleeve	Free	G/HS/87/2			
8455.30.90	---Other	9.2%	G/HS/87/2			
8455.90.00	-Other parts	9.2%	G/HS/87/2			
	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.					
8456.10.00	-Operated by laser or other light or photon beam processes	9.2%	G/HS/87/2			
8456.20.10	-Operated by ultrasonic processes ---Of a kind used for cutting metal	Free	G/HS/87/2			
8456.20.90	---Other	9.2%	G/HS/87/2			
8456.30.10	-Operated by electro-discharge processes ---Of a kind used for cutting metal	Free	G/HS/87/2			
8456.30.90	---Other	9.2%	G/HS/87/2			
8456.90.10	-Other ---Of a kind used for cutting metal by an electro-chemical process	Free	G/HS/87/2			
8456.90.90	---Other	9.2%	G/HS/87/2			
	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.					
8457.10.00	-Machining centres	Free	G/HS/87/2			
8457.20.00	-Unit construction machines (single station)	9.2%	G/HS/87/2			
8457.30.00	-Multi-station transfer machines	9.2%	G/HS/87/2			

701

SCHEDULE V
CANADA

84-43

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8458.11.10	Lathes for removing metal. -Horizontal lathes: --Numerically controlled	Free	G/HS/87/2			
8458.11.90	---Chucking lathes, excluding disc and drum brake lathes	9.3%	G/HS/87/2			
8458.19.00	---Other	9.3%	G/HS/87/2			
8458.91.00	-Other lathes: --Numerically controlled	9.3%	G/HS/87/2			
8458.99.00	--Other	9.3%	G/HS/87/2			
8459.10.00	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58. -Way-type unit head machines	9.2%	G/HS/87/2			
8459.21.00	-Other drilling machines: --Numerically controlled	9.2%	G/HS/87/2			
8459.29.10	--Other	Free	G/HS/87/2			
8459.29.90	---Machines for countersinking	9.2%	G/HS/87/2			
8459.31.00	---Other	9.2%	G/HS/87/2			
8459.39.00	-Other boring-milling machines: --Numerically controlled	9.2%	G/HS/87/2			
8459.40.00	--Other	9.2%	G/HS/87/2			
8459.51.00	-Other boring machines	9.2%	G/HS/87/2			
8459.59.00	-Milling machines, knee-type: --Numerically controlled	9.3%	G/HS/87/2			
8459.61.00	--Other	9.3%	G/HS/87/2			
8459.69.10	-Other milling machines: --Numerically controlled	Free	G/HS/87/2			
8459.69.90	--Other	9.3%	G/HS/87/2			
8459.70.00	---Machines for pointing or routing; pantograph machines	Free	G/HS/87/2			
	---Other	9.3%	G/HS/87/2			
	-Other threading or tapping machines	Free	G/HS/87/2			

702

SCHEDULE V
CANADA

84-44

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule In	INR'S on Earlier Concessions
8460.11.00 8460.19.00	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61. -Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: --Numerically controlled --Other	Free Free	G/HS/87/2 G/HS/87/2			
8460.21.10 8460.21.90	-Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: --Numerically controlled ---Bench or pedestal type grinding machines ---Other	9.2% Free	G/HS/87/2 G/HS/87/2			
8460.29.10 8460.29.90	---Other ---Bench or pedestal type grinding machines ---Other	9.2% Free	G/HS/87/2 G/HS/87/2			
8460.31.00 8460.39.00 8460.40.00	-Sharpening (tool or cutter grinding) machines: --Numerically controlled --Other -Honing or lapping machines -Other	Free Free 9.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
8460.90.10 8460.90.90	---Polishing machines of a power exceeding 7.5 kW; engraving machines other than those of tariff item No. 8459.69.90 or 8461.90.10 ---Other	Free 9.2%	G/HS/87/2 G/HS/87/2			
8461.10.00	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included. -Planing machines -Shaping or slotting machines	Free	G/HS/87/2			

703

SCHEDULE V
CANADA

84-45

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8461.20.10	---Shaping machines	Free	G/HS/87/2			
8461.20.20	---Slotting machines	9.2%	G/HS/87/2			
8461.30.00	-Broaching machines	Free	G/HS/87/2			
8461.40.00	-Gear cutting, gear grinding or gear finishing machines	Free	G/HS/87/2			
8461.50.00	-Sawing or cutting-off machines	9.2%	G/HS/87/2			
8461.90.10	---Machines for engraving other than those of tariff item No. 8459.69.90 or 8460.90.10	Free	G/HS/87/2			
8461.90.90	---Other	9.2%	G/HS/87/2			
	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.					
8462.10.00	-Forging or die-stamping machines (including presses) and hammers	Free	G/HS/87/2			
	-Bending, folding, straightening or flattening machines (including presses):					
8462.21.10	--Numerically controlled	Free	G/HS/87/2			
	---Of a kind used in the bending of conduits or in can making					
8462.21.90	---Other	9.2%	G/HS/87/2			
	--Other					
8462.29.10	---Of a kind used in the bending of conduits or in can making	Free	G/HS/87/2			
8462.29.90	---Other	9.2%	G/HS/87/2			
	-Shearing machines (including presses), other than combined punching and shearing machines:					
8462.31.00	--Numerically controlled	9.2%	G/HS/87/2			
8462.39.00	--Other	9.2%	G/HS/87/2			
	-Punching or notching machines (including presses), including combined punching and shearing machines:					
	--Numerically controlled					
8462.41.10	---Punching or notching machines	Free	G/HS/87/2			
8462.41.20	---Combined punching and shearing machines	9.2%	G/HS/87/2			
	--Other					

704

**SCHEDULE V
CANADA**

84-46

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8462.49.10	---Punching or notching machines	Free	G/HS/87/2			
8462.49.20	---Combined punching and shearing machines	9.2%	G/HS/87/2			
8462.91.00	-Other: --Hydraulic presses	9.2%	G/HS/87/2			
8462.99.00	--Other	9.2%	G/HS/87/2			
	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.					
8463.10.00	-Draw-benches for bars, tubes, profiles, wire or the like	9.2%	G/HS/87/2			
8463.20.00	-Thread rolling machines	Free	G/HS/87/2			
8463.30.00	-Machines for working wire	9.2%	G/HS/87/2			
8463.90.00	-Other	9.2%	G/HS/87/2			
	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.					
	-Sawing machines					
8464.10.10	---For working stone	Free	G/HS/87/2			
8464.10.90	---Other	9.2%	G/HS/87/2			
	-Grinding or polishing machines					
8464.20.10	---For working stone	Free	G/HS/87/2			
8464.20.90	---Other	9.2%	G/HS/87/2			
	-Other					
8464.90.10	---For working stone	Free	G/HS/87/2			
8464.90.90	---Other	9.2%	G/HS/87/2			
	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.					
8465.10.00	-Machines which can carry out different types of machining operations without tool change between such operations	9.2%	G/HS/87/2			
	-Other:					
	--Sawing machines					
8465.91.10	---Cylinder stave saws	8%	G/HS/87/2			
8465.91.20	---Sash type gang saws	Free	G/HS/87/2			
8465.91.90	---Other	9.2%	G/HS/87/2			

705

SCHEDULE V
CANADA

84-47

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8465.92.00	--Planing, milling or moulding (by cutting) machines	9.2%	G/HS/87/2			
8465.93.00	--Grinding, sanding or polishing machines	9.2%	G/HS/87/2			
8465.94.00	--Bending or assembling machines	9.2%	G/HS/87/2			
8465.95.00	--Drilling or morticing machines	9.2%	G/HS/87/2			
8465.96.10	--Splitting, slicing or paring machines	Free	G/HS/87/2			
	---Veneer lathes, veneer clippers or veneer clipper jointers of a kind used in the manufacture of veneers or plywoods					
8465.96.90	---Other	9.2%	G/HS/87/2			
	--Other					
8465.99.10	---Wheel type stove jointers; crozing or champhering machines	8%	G/HS/87/2			
8465.99.20	---Machines of a kind used for bone working, for button making, for wood nailing, for stapling or tacking, or for shoemaking	Free	G/HS/87/2			
8465.99.30	---Glue spreaders, jointers, automatic reelers with supporting trays and hoists, automatic unreelers or taping machines of a kind used in the manufacture of veneers or plywoods	Free	G/HS/87/2			
8465.99.90	---Other	9.2%	G/HS/87/2			
	Parts and accessories suitable for use solely or principally with the machines of heading Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand. -Tool holders and self-opening dieheads					

7-1
00

SCHEDULE V
CANADA

84-48

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8466.10.10	---Of the goods of tariff item No. 8456.20.10, 8456.30.10, 8456.90.10, 8457.10.00, 8458.11.10, 8459.29.10, 8459.69.10, 8459.70.00, 8460.11.00, 8460.19.00, 8460.21.90, 8460.29.90, 8460.31.00, 8460.39.00, 8460.90.10, 8461.10.00, 8461.20.10, 8461.30.00, 8461.40.00, 8461.90.10, 8462.10.00, 8462.21.10, 8462.29.10, 8462.41.10, 8462.49.10, 8463.20.00, 8464.10.10, 8464.20.10, 8464.90.10, 8465.91.20, 8465.96.10, 8465.99.20 or 8465.99.30	Free	G/HS/87/2			
8466.10.20	---Of the goods of tariff item No. 8465.91.10 or 8465.99.10	8%	G/HS/87/2			
8466.10.90	---Other	9.2%	G/HS/87/2			
8466.20.10	-Work holders ---Universal type for metalworking machines, and parts thereof; of the goods of tariff item No. 8456.20.10, 8456.30.10, 8456.90.10, 8457.10.00, 8458.11.10, 8459.29.10, 8459.69.10, 8459.70.00, 8460.11.00, 8460.19.00, 8460.21.90, 8460.29.90, 8460.31.00, 8460.39.00, 8460.90.10, 8461.10.00, 8461.20.10, 8461.30.00, 8461.40.00, 8461.90.10, 8462.10.00, 8462.21.10, 8462.29.10, 8462.41.10, 8462.49.10, 8463.20.00, 8464.10.10, 8464.20.10, 8464.90.10, 8465.91.20, 8465.96.10, 8465.99.20 or 8465.99.30	Free	G/HS/87/2			
8466.20.20	---Of the goods of tariff item No. 8465.91.10 or 8465.99.10	8%	G/HS/87/2			
8466.20.90	---Other -Dividing heads and other special attachments for machine-tools	9.2%	G/HS/87/2			

707

SCHEDULE V
CANADA

81-49

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8466.30.10	---Dividing heads for metalworking machines; feed or slide tables, universal type, for metalworking machines; rotary tables and indexing centres for metalworking machines; parts of all the foregoing; of the goods of tariff item No. 8456.20.10, 8456.30.10, 8456.90.10, 8457.10.00, 8458.11.10, 8459.29.10, 8459.69.10, 8459.70.00, 8460.11.00, 8460.19.00, 8460.21.90, 8460.29.90, 8460.31.00, 8460.39.00, 8460.90.10, 8461.10.00, 8461.20.10, 8461.30.00, 8461.40.00, 8461.90.10, 8462.10.00, 8462.21.10, 8462.29.10, 8462.41.10, 8462.49.10, 8463.20.00, 8464.10.10, 8464.20.10, 8464.90.10, 8465.91.20, 8465.96.10, 8465.99.20 or 8465.99.30	Free	G/HS/87/2			
8466.30.20	---Of the goods of tariff item No. 8465.91.10 or 8465.99.10	8%	G/HS/87/2			
8466.30.90	---Other --Other:	9.2%	G/HS/87/2			
8466.91.10	--For machines of heading No. 84.64 ---For the machines of tariff item No. 8464.10.10, 8464.20.10 or 8464.90.10	Free	G/HS/87/2			
8466.91.90	---Other --For machines of heading No. 84.65	9.2%	G/HS/87/2			
8466.92.10	---For the machines of tariff item No. 8465.91.10 or 8465.99.10	8%	G/HS/87/2			
8466.92.20	---For the machines of tariff item No. 8465.91.20, 8465.96.10, 8465.99.20 or 8465.99.30	Free	G/HS/87/2			
8466.92.90	---Other --For machines of heading Nos. 84.58 to 84.61	9.2%	G/HS/87/2			
8466.93.10	---For the machines of tariff item No. 8456.20.10, 8456.30.10, 8456.90.10, 8457.10.00, 8458.11.10, 8459.29.10, 8459.69.10, 8459.70.00, 8460.11.00, 8460.19.00, 8460.21.90, 8460.29.90, 8460.31.00, 8460.39.00, 8460.90.10, 8461.10.00, 8461.20.10, 8461.30.00, 8461.40.00 or 8461.90.10	Free	G/HS/87/2			
8466.93.90	---Other --For machines of heading No. 84.62 or 84.63	9.2%	G/HS/87/2			

708

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8466.94.10	---For the machines of tariff item No. 8462.10.00, 8462.21.10, 8462.29.10, 8462.41.10, 8462.49.10 or 8463.20.00	Free	G/HS/87/2			
8466.94.90	---Other	9.2%	G/HS/87/2			
	Tools for working in the hand, pneumatic or with self-contained non-electric motor.					
	-Pneumatic:					
	--Rotary type (including combined rotary-percussion)					
8467.11.10	---Rock drills, stoper drills with feed legs, sinker drills	9.2%	G/HS/87/2			
8467.11.90	---Other	Free	G/HS/87/2			
	--Other					
8467.19.10	---Rock drills, stoper drills with feed legs, sinker drills, paving breakers, spaders or diggers	9.2%	G/HS/87/2			
8467.19.90	---Other	Free	G/HS/87/2			
	-Other tools:					
8467.81.00	--Chain saws	9.2%	G/HS/87/2			
	--Other					
8467.89.10	---Hydraulic powered tools, other than rock drills, stoper drills with feed legs, sinker drills, paving breakers, spaders or diggers	Free	G/HS/87/2			
8467.89.90	---Other	9.2%	G/HS/87/2			
	-Parts:					
8467.91.00	--Of chain saws	9.2%	G/HS/87/2			
	--Of pneumatic tools					
8467.92.10	---Of the goods of tariff item No. 8467.11.90 or 8467.19.90	Free	G/HS/87/2			
8467.92.20	---Of the goods of tariff item No. 8467.11.10 or 8467.19.10	9.2%	G/HS/87/2			
	--Other					
8467.99.10	---Of the goods of tariff item No. 8467.89.10	Free	G/HS/87/2			
8467.99.20	---Of the goods of tariff item No. 8467.89.90	9.2%	G/HS/87/2			

SCHEDULE V
CANADA

R4-51

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INP'S on Earlier Concessions
8468.10.00	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances. -Hand-held blow pipes	9.2%	G/HS/87/2			
8468.20.10	-Other gas-operated machinery and apparatus ---Mechanically operated machinery and apparatus designed for cutting or welding	6.8%	G/HS/87/2			
8468.20.90	---Other	9.2%	G/HS/87/2			
8468.80.00	-Other machinery and apparatus -Parts	9.2%	G/HS/87/2			
8468.90.10	---Of the goods of tariff item No. 8468.20.10	6.8%	G/HS/87/2			
8468.90.20	---Of the goods of tariff item No. 8468.10.00 or 8468.20.90	9.2%	G/HS/87/2			
8468.90.30	---Of the goods of tariff item No. 8468.80.00	9.2%	G/HS/87/2			
	Typewriters and word-processing machines.					
	-Automatic typewriters and word-processing machines					
8469.10.10	---Automatic typewriters	Free	G/HS/87/2			
8469.10.20	---Word-processing machines	3.9%	G/HS/87/2			
8469.21.00	-Other typewriters, electric: --Weighing not more than 12 kg, excluding case	Free	G/HS/87/2			
	--Other					
8469.29.10	---Machines for typing or branding identifying characters on to insulated tubing for electrical wiring	9.2%	G/HS/87/2			
8469.29.90	---Other	Free	G/HS/87/2			
8469.31.00	-Other typewriters, non-electric: --Weighing not more than 12 kg, excluding case	Free	G/HS/87/2			
8469.39.00	--Other	Free	G/HS/87/2			

SCHEDULE V
CANADA

84-52

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8470.10.00	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device. -Electronic calculators capable of operation without an external source of power	3.9%	G/HS/87/2			
8470.21.00	-Other electronic calculating machines:	3.9%	G/HS/87/2			
8470.29.00	--Incorporating a printing device	3.9%	G/HS/87/2			
8470.30.00	--Other	Free	G/HS/87/2			
8470.40.00	-Other calculating machines	Free	G/HS/87/2			
8470.50.00	-Accounting machines	Free	G/HS/87/2			
8470.90.00	-Cash registers	Free	G/HS/87/2			
8470.90.00	-Other	9.2%	G/HS/87/2			
8471.10.00	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. -Analog or hybrid automatic data processing machines	3.9%	G/HS/87/2			
8471.20.00	-Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined -Other:	3.9%	G/HS/87/2			
8471.91.00	--Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units --Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	3.9%	G/HS/87/2			
8471.92.10	---Card readers; badge readers; paper tape readers; printers other than those incorporating keyboards	Free	G/HS/87/2			
8471.92.90	---Other	3.9%	G/HS/87/2			

711

SCHEDULE V
CANADA

84-53

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8471.93.10 8471.93.90	<p>--Storage units, whether or not presented with the rest of a system ---Disc drives; drum storage memories ---Other</p>	Free 3.9%	G/HS/87/2 G/HS/87/2			
8471.99.10	<p>--Other ---Disc cartridge cleaners; punches or reader/punches, other than those of tariff item No. 8471.92.10; document transport mechanisms; tape to card punches; badge punches; reproducing punches; card or paper tape verifiers; collators; card sorters; card conditioning equipment</p>	Free	G/HS/87/2			
8471.99.90	---Other	3.9%	G/HS/87/2			
8472.10.00 8472.20.00	<p>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines). -Duplicating machines -Addressing machines and address plate embossing machines</p>	6.8% 9.2%	G/HS/87/2 G/HS/87/2			
8472.30.00	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	9.2%	G/HS/87/2			
8472.90.10	-Other ---Machinery for stitching or stapling, of a kind using wire	4%	G/HS/87/2			
8472.90.20	---Automatic banknote dispensers	3.9%	G/HS/87/2			
8472.90.30	---Telegraph perforating machines	10.2%	G/HS/87/2			
8472.90.90	---Other	9.2%	G/HS/87/2			
	<p>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading Nos. 84.69 to 84.72. -Parts and accessories of the machines of heading No. 84.69</p>					

SCHEDULE V
CANADA

84-54

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8473.10.10	---Accessories (including stands) and parts thereof	12.2%	G/HS/87/2			
	---Other:					
8473.10.91	---Of the goods of tariff item No. 8469.10.20	3.9%	G/HS/87/2			
8473.10.92	---Of the goods of tariff item No. 8469.29.10	9.2%	G/HS/87/2			
8473.10.93	---Of the goods of tariff item No. 8469.10.10, 8469.21.00, 8469.29.90, 8469.31.00 or 8469.39.00	Free	G/HS/87/2			
	-Parts and accessories of the machines of heading No. 84.70:					
8473.21.00	--Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	3.9%	G/HS/87/2			
	--Other					
8473.29.10	---Of the goods of tariff item No. 8470.30.00, 8470.40.00 or 8470.50.00	Free	G/HS/87/2			
8473.29.20	---Of the goods of tariff item No. 8470.90.00	9.2%	G/HS/87/2			
	-Parts and accessories of the machines of heading No. 84.71					
8473.30.10	---Of the goods of tariff item No. 8471.92.10, 8471.93.10 or 8471.99.10	Free	G/HS/87/2			
8473.30.20	---Of the goods of tariff item No. 8471.10.00, 8471.20.00, 8471.91.00, 8471.92.90, 8471.93.90 or 8471.99.90	3.9%	G/HS/87/2			
	-Parts and accessories of the machines of heading No. 84.72					
8473.40.10	---Of the goods of tariff item No. 8472.10.00	6.8%	G/HS/87/2			
8473.40.20	---Of the goods of tariff item No. 8472.90.10	4%	G/HS/87/2			
8473.40.30	---Of the goods of tariff item No. 8472.20.00, 8472.30.00 or 8472.90.90	9.2%	G/HS/87/2			
8473.40.40	---Of the goods of tariff item No. 8472.90.20	3.9%	G/HS/87/2			
8473.40.50	---Of the goods of tariff item No. 8472.90.30	10.2%	G/HS/87/2			

713

SCHEDULE V
CANADA

84-55

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding 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.					
8474.10.10	-Sorting, screening, separating or washing machines ---Slime or concentrating tables	Free	G/HS/87/2			
8474.10.20	---Machinery of a kind for use in washing or screening coal	9.2%	G/HS/87/2			
8474.10.90	---Other	9.2%	G/HS/87/2			
8474.20.10	-Crushing or grinding machines ---Wet or dry pans, clay disintegrators or ball mills of a kind used for the manufacture of clay products	5.5%	G/HS/87/2			
8474.20.90	---Other	9.2%	G/HS/87/2			
8474.31.00	-Mixing or kneading machines: --Concrete or mortar mixers	9.2%	G/HS/87/2			
8474.32.00	--Machines for mixing mineral substances with bitumen --Other	9.2%	G/HS/87/2			
8474.39.10	---Lime slaker machines	Free	G/HS/87/2			
8474.39.20	---Blungers of a kind used for the manufacture of clay products	5.5%	G/HS/87/2			
8474.39.90	---Other	9.2%	G/HS/87/2			
8474.80.10	-Other machinery ---Pencil lead extruding machines; machines for pelletizing iron ore or flue dust	Free	G/HS/87/2			
8474.80.20	---Pull-downs, pugging machines or batting-out machines of a kind for the manufacture of clay products	5.5%	G/HS/87/2			
8474.80.90	---Other	9.2%	G/HS/87/2			
8474.90.10	-Parts ---Of the goods of tariff item No. 8474.10.20	9.2%	G/HS/87/2			
8474.90.20	---Of the goods of tariff item No. 8474.39.10 or 8474.80.10	Free	G/HS/87/2			
8474.90.30	---Of the goods of tariff item No. 8474.20.10, 8474.39.20 or 8474.80.20	5.5%	G/HS/87/2			

714

SCHEDULE V
CANADA

84-56

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8474.90.40	---Of the goods of tariff item No. 8474.10.10, 8474.10.90, 8474.20.90, 8474.31.00, 8474.32.00, 8474.39.90 or 8474.80.90	9.2%	G/HS/87/2			
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware. -Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	9.2%	G/HS/87/2			
8475.20.00	-Machines for manufacturing or hot working glass or glassware	Free	G/HS/87/2			
8475.90.00	-Parts	Free	G/HS/87/2			
	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. -Machines: --Incorporating heating or refrigerating devices					
8476.11.10	---for dispensing hot or cold beverages; for dispensing ice cream	9.2%	G/HS/87/2			
8476.11.90	---Other	9.5%	G/HS/87/2			
8476.19.10	---Other					
8476.19.10	---for dispensing cigarettes	9.2%	G/HS/87/2			
8476.19.20	---for dispensing candy	9.7%	G/HS/87/2			
8476.19.90	---Other	9.5%	G/HS/87/2			
8476.90.00	-Parts	9.2%	G/HS/87/2			
	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter. -Injection-moulding machines					
8477.10.11	---for injection-moulding rubber: ----Of a kind used for tire or tube manufacturing	5%	G/HS/87/2			
8477.10.19	----Other	9.2%	G/HS/87/2			
8477.10.20	---for injection-moulding plastics -Extruders	5%	G/HS/87/2			

715

SCHEDULE V
CANADA

84 57

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8477.20.11	---For rubber: ----Of a kind used for tire or tube manufacturing	5%	G/HS/87/2			
8477.20.19	----Other	9.2%	G/HS/87/2			
8477.20.20	---For plastics -Blow moulding machines ---For blow moulding rubber:	9.2%	G/HS/87/2			
8477.30.11	----Of a kind used for tire or tube manufacturing	5%	G/HS/87/2			
8477.30.19	----Other	9.2%	G/HS/87/2			
8477.30.20	---For blow moulding plastics -Vacuum moulding machines and other thermoforming machines ---For rubber:	5%	G/HS/87/2			
8477.40.11	----Of a kind used for tire or tube manufacturing	5%	G/HS/87/2			
8477.40.19	----Other	9.2%	G/HS/87/2			
8477.40.20	---For plastics -Other machinery for moulding or otherwise forming: --For moulding or retreading pneumatic tires or for moulding or otherwise forming inner tubes	5%	G/HS/87/2			
8477.51.10	---Of a kind used for moulding pneumatic tires or for moulding or otherwise forming inner tubes	5%	G/HS/87/2			
8477.51.20	---For retreading pneumatic tires --Other	9.2%	G/HS/87/2			
8477.59.10	---For moulding or otherwise forming rubber	9.2%	G/HS/87/2			
8477.59.20	---For moulding or otherwise forming plastics -Other machinery	5%	G/HS/87/2			
8477.80.10	---Of a kind used for tire or tube manufacturing machines	5%	G/HS/87/2			
8477.80.90	---Other	9.2%	G/HS/87/2			
8477.90.10	-Parts ---Of the goods of tariff item No. 8477.10.11, 8477.10.20, 8477.20.11, 8477.30.11, 8477.30.20, 8477.40.11, 8477.40.20, 8477.51.10, 8477.59.20 or 8477.80.10	5%	G/HS/87/2			
8477.90.20	---Of the goods of tariff item No. 8477.10.19, 8477.20.19, 8477.20.20, 8477.30.19, 8477.40.19, 8477.51.20, 8477.59.10 or 8477.80.90	9.2%	G/HS/87/2			

718

SCHEDULE V
CANADA

84-58

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8478.10.00 8478.90.00	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter. -Machinery -Parts	Free Free	G/HS/87/2 G/HS/87/2			
8479.10.00	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. -Machinery for public works, building or the like	9.2%	G/HS/87/2			
8479.20.00	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	9.2%	G/HS/87/2			
8479.30.00	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	9.2%	G/HS/87/2			
8479.40.00	-Rope or cable-making machines -Other machines and mechanical appliances: --For treating metal, including electric wire coil-winders	9.2%	G/HS/87/2			
8479.81.10	---Mechanically operated ultrasonic cleaners	Free	G/HS/87/2			
8479.81.90	---Other	9.2%	G/HS/87/2			
8479.82.00	--Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines --Other	9.2%	G/HS/87/2			
8479.89.10	---Machines of a kind used for making slide fasteners, toothbrushes or Venetian blinds; tape embossing machines; mechanically operated ultrasonic cleaners other than those for washing cases; box dumpers for use with fresh fruit or fresh vegetables	Free	G/HS/87/2			
8479.89.20	---Electric motor driven household air humidifiers or air de-humidifiers other than the appliances of heading No. 84.15 or 84.24	12.5%	G/HS/87/2			
8479.89.30	---Carpet sweepers	12.5%	G/HS/87/2			
8479.89.40	---Industrial vacuum cleaners ---Munition cartridge loaders:	12.6%	G/HS/87/2			

SCHEDULE V
CANADA

R4 59

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8479.89.51	----Shot shell cartridge loaders	Free	G/HS/87/2			
8479.89.59	----Other	11.3%	G/HS/87/2			
8479.89.60	---Machinery of a kind used in manufacturing fertilizers from fish or fish waste	6.8%	G/HS/87/2			
8479.89.70	---Mechanical devices for the control of the composition of sterilizing or cleaning solutions used in the food or beverage industries or in hospitals	8%	G/HS/87/2			
8479.89.80	---Coin control devices, of iron or steel, for apparatus, other than telephones, which vends merchandise, services or tickets	5.5%	G/HS/87/2			
8479.89.90	---Other	9.2%	G/HS/87/2			
8479.90.10	-Parts ---Of the goods of tariff item No. 8479.89.20	12.5%	G/HS/87/2			
8479.90.20	---Of the goods of tariff item No. 8479.81.10 or 8479.89.10	Free	G/HS/87/2			
8479.90.30	---Of the goods of tariff item No. 8479.89.30 or 8479.89.40	12.5%	G/HS/87/2			
8479.90.40	---Of the goods of tariff item No. 8479.89.51 or 8479.89.59	10.2%	G/HS/87/2			
8479.90.50	---Of the goods of tariff item No. 8479.89.60	6.8%	G/HS/87/2			
8479.90.60	---Of the goods of tariff item No. 8479.10.00, 8479.20.00, 8479.30.00, 8479.40.00, 8479.81.90, 8479.82.00 or 8479.89.90	9.2%	G/HS/87/2			
8479.90.70	---Of the goods of tariff item No. 8479.89.70	8%	G/HS/87/2			
8479.90.80	---Of the goods of tariff item No. 8479.89.80	5.5%	G/HS/87/2			
	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.					
8480.10.00	-Moulding boxes for metal foundry	Free	G/HS/87/2			
8480.20.00	-Mould bases	10.2%	G/HS/87/2			
8480.30.00	-Moulding patterns	9.8%	G/HS/87/2			
	-Moulds for metal or metal carbides:					
8480.41.00	--Injection or compression types	9.2%	G/HS/87/2			
8480.49.00	--Other	9.2%	G/HS/87/2			

718

SCHEDULE V
CANADA

84-60

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8480.50.00	-Moulds for glass	Free	G/HS/87/2			
8480.60.00	-Moulds for mineral materials	9.2%	G/HS/87/2			
8480.71.00	-Moulds for rubber or plastics:	9.2%	G/HS/87/2			
8480.79.00	--Injection or compression types	9.2%	G/HS/87/2			
	--Other	9.2%	G/HS/87/2			
	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.					
8481.10.10	-Pressure-reducing valves					
	---For gas-fired apparatus for cooking, heating buildings or water, or for refrigeration, including such valves used in the gas line between such apparatus and the meter or in the gas line between such apparatus and the consumer's gas storage device	5%	G/HS/87/2			
	---Other:					
8481.10.91	----Power-operated	9.2%	G/HS/87/2			
8481.10.92	----Manually operated	10.2%	G/HS/87/2			
8481.20.00	-Valves for oleohydraulic or pneumatic transmissions	9.2%	G/HS/87/2			
	-Check valves					
8481.30.10	---Power-operated	9.2%	G/HS/87/2			
8481.30.20	---Manually operated	10.2%	G/HS/87/2			
	-Safety or relief valves					
8481.40.10	---Blow-out preventers for oil or natural gas wells	Free	G/HS/87/2			
8481.40.20	---Hydrostatically operated safety or relief valves for use in the manufacture of gas water heaters	Free	G/HS/87/2			
	---Other:					
8481.40.91	----Power-operated	9.2%	G/HS/87/2			
8481.40.92	----Manually operated	10.2%	G/HS/87/2			
	-Other appliances					
8481.80.10	---Valves exceeding 19 mm internal pipe size for gas-fired apparatus for cooking, heating buildings or water, or for refrigeration, including such valves used in the gas line between such apparatus and the meter or in the gas line between such apparatus and the consumer's gas storage device	Free	G/HS/87/2			

SCHEDULE V
CANADA

84-61

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR's on Earlier Concessions
8481.80.20	---Wellhead valves not less than 5.08 cm nor exceeding 7.62 cm nominal size, rated for service in working pressures not exceeding 13,790 kPa W.O.G. (water, oil, gas), excluding check valves and needle valves, to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells	9.2%	G/HS/87/2			
8481.80.91	---Other: ----Power-operated	9.2%	G/HS/87/2			
8481.80.92	----Manually operated	10.2%	G/HS/87/2			
	-Parts					
8481.90.10	---Of the goods of tariff item No. 8481.10.91, 8481.20.00, 8481.30.10, 8481.40.91, 8481.80.20 or 8481.80.91	9.1%	G/HS/87/2			
8481.90.20	---Of the goods of tariff item No. 8481.40.10, 8481.40.20 or 8481.80.10	Free	G/HS/87/2			
8481.90.30	---Of the goods of tariff item No. 8481.10.10	5%	G/HS/87/2			
8481.90.40	---Of the goods of tariff item No. 8481.10.92, 8481.30.20, 8481.40.92 or 8481.80.92	10.2%	G/HS/87/2			
	Ball or roller bearings.					
	-Ball bearings					
8482.10.10	---Front wheel, double row, angular contact type, of an external diameter not exceeding 76 mm for the motor vehicles of Chapter 87; single row radial type, with unground raceways, of an external diameter not exceeding 60.325 mm; miniature or small single row radial type, of an external diameter not exceeding 12.7 mm; single row radial type, excluding maximum capacity or maximum type, or cartridge type bearings, of an external diameter not exceeding 90 mm; water pump type and strut thrust type, of a kind used with the motor vehicles of Chapter 87	9.2%	G/HS/87/2			
8482.10.90	---Other -Tapered roller bearings, including cone and tapered roller assemblies	Free	G/HS/87/2			

SCHEDULE V
CANADA

84-62

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8482.20.10	---Single row tapered roller bearings (including cone and tapered roller assemblies therefor) of an external diameter not exceeding 168.275 mm	9.2%	G/HS/87/2			
8482.20.90	---Other	Free	G/HS/87/2			
8482.30.00	-Spherical roller bearings	Free	G/HS/87/2			
8482.40.00	-Needle roller bearings	Free	G/HS/87/2			
8482.50.00	-Other cylindrical roller bearings -Other, including combined ball/roller bearings	Free	G/HS/87/2			
8482.80.10	---Water pump type, of a kind used with motor vehicles of Chapter 87	9.2%	G/HS/87/2			
8482.80.90	---Other -Parts: --Balls, needles and rollers	Free	G/HS/87/2			
8482.91.10	---Cylindrical needle rollers of a diameter not exceeding 6.35 mm and a length not less than three times the diameter; for the goods of tariff item No. 8482.10.10 or 8482.20.10	9.2%	G/HS/87/2			
8482.91.91	---Other: ----Of steel	5.5%	G/HS/87/2			
8482.91.99	----Other --Other	Free	G/HS/87/2			
8482.99.10	---For the goods of tariff item No. 8482.10.10 or 8482.20.10	9.2%	G/HS/87/2			
8482.99.90	---Other	Free	G/HS/87/2			
	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).					
8483.10.10	-Transmission shafts (including cam shafts and crank shafts) and cranks ---Transmission shafts, excluding cam shafts and main shafts or driving shafts, for use with the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.10	Free	G/HS/87/2			
8483.10.90	---Other	9.2%	G/HS/87/2			

SCHEDULE V
CANADA

84-63

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8483.20.00	-Bearing housings, incorporating ball or roller bearings	9.9%	G/HS/87/2			
8483.30.00	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	9.9%	G/HS/87/2			
8483.40.00	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters	9.1%	G/HS/87/2			
8483.50.10	-Flywheels and pulleys, including pulley blocks ---Crown blocks or travelling blocks for use on machinery to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or on drilling machinery to be employed in exploring, discovering, developing or operating potash or rock salt deposits	Free	G/HS/87/2			
8483.50.90	---Other -Clutches and shaft couplings (including universal joints)	9.2%	G/HS/87/2			
8483.60.10	---Air-actuated dry clutches and mechanically actuated clutches to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or potash or rock salt deposits	Free	G/HS/87/2			
8483.60.20	---Hydraulic couplings for power transmission to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas	9.2%	G/HS/87/2			
8483.60.80	---Other clutches	9.2%	G/HS/87/2			
8483.60.90	---Other	9.7%	G/HS/87/2			
8483.90.10	-Parts ---Of the goods of tariff item No. 8483.10.90, 8483.40.00, 8483.50.90 or 8483.60.80	9.2%	G/HS/87/2			

SCHEDULE V
CANADA

B4-64

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8483.90.20	---Of the goods of tariff item No. 8483.10.10, 8483.50.10 or 8483.60.10	Free	G/HS/87/2			
8483.90.30	---Of the goods of tariff item No. 8483.60.20	9.2%	G/HS/87/2			
8483.90.40	---Of the goods of tariff item No. 8483.60.90	9.7%	G/HS/87/2			
8483.90.50	---Of the goods of tariff item No. 8483.20.00 or 8483.30.00	9.9%	G/HS/87/2			
	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.					
8484.10.00	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	10.2%	G/HS/87/2			
8484.90.00	-Other	10.2%	G/HS/87/2			
	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.					
8485.10.00	-Ships' propellers and blades therefor	10.3%	G/HS/87/2			
8485.90.00	-Other	10.2%	G/HS/87/2			

723

Chapter 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS,
TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND
PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading No. 70 11; or
- (c) Electrically heated furniture of Chapter 94.

2. Heading Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.

3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers, (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purpose of heading No. 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purpose of heading Nos. 85.41 and 85.42:
- (A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (B) "Electronic integrated circuits and microassemblies" are:
 - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.) obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.
- For the classification of the articles defined in this Note, heading Nos. 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.
6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

SCHEDULE V
CANADA

HS-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8501.10.00	Electric motors and generators (excluding generating sets). -Motors of an output not exceeding 37.5 W	9.3%	G/HS/87/2			
8501.20.10	-Universal AC/DC motors of an output exceeding 37.5 W ---Of an output exceeding 37.5 W but not exceeding 750 W	12.5%	G/HS/87/2			
8501.20.20	---Of an output exceeding 750 W -Other DC motors; DC generators: --Of an output not exceeding 750 W	9.3%	G/HS/87/2			
8501.31.11	---DC motors: ----Of an output exceeding 37.5 W but not exceeding 75 W	9.2%	G/HS/87/2			
8501.31.12	----Of an output exceeding 75 W but not exceeding 750 W	12.5%	G/HS/87/2			
8501.31.20	---DC generators	9.2%	G/HS/87/2			
8501.32.00	--Of an output exceeding 750 W but not exceeding 75 kW --Of an output exceeding 75 kW but not exceeding 375 kW	9.3%	G/HS/87/2			
8501.33.10	---DC motors ---DC generators:	9.3%	G/HS/87/2			
8501.33.21	----Of an output exceeding 75 kW but not exceeding 149 kW	9.2%	G/HS/87/2			
8501.33.22	----Of an output exceeding 149 kW but not exceeding 375 kW --Of an output exceeding 375 kW	15% ⁽¹⁾	G/HS/87/2			
8501.34.10	---DC motors	9.3%	G/HS/87/2			
8501.34.20	---DC generators	15% ⁽¹⁾	G/HS/87/2			
8501.40.10	-Other AC motors, single-phase ---Of an output exceeding 37.5 W but not exceeding 750 W	12.5%	G/HS/87/2			
8501.40.20	---Of an output exceeding 750 W	9.3%	G/HS/87/2			
8501.51.00	-Other AC motors, multi-phase: --Of an output not exceeding 750 W	12.2%	G/HS/87/2			
8501.52.00	--Of an output exceeding 750 W but not exceeding 75 kW	9.3%	G/HS/87/2			
8501.53.00	--Of an output exceeding 75 kW	9.3%	G/HS/87/2			
8501.61.00	-AC generators (alternators): --Of an output not exceeding 75 kVA	9.2%	G/HS/87/2			

⁽¹⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

⁽²⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

SCHEDULE V
CANADA

85-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8501.62.10	--Of an output exceeding 75 kVA but not exceeding 375 kVA	9.2%	G/HS/87/2			
8501.62.20	---Of an output exceeding 75 kVA but less than 150 kVA	15% ¹¹¹	G/HS/87/2			
8501.63.00	---Of an output of 150 kVA or more but not exceeding 375 kVA	15% ¹¹¹	G/HS/87/2			
8501.64.00	--Of an output exceeding 375 kVA but not exceeding 750 kVA	15% ¹¹¹	G/HS/87/2			
	--Of an output exceeding 750 kVA	15% ¹¹¹	G/HS/87/2			
	Electric generating sets and rotary converters.					
	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):					
8502.11.00	--Of an output not exceeding 75 kVA	9.3%	G/HS/87/2			
8502.12.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	9.3%	G/HS/87/2			
8502.13.00	--Of an output exceeding 375 kVA	9.3%	G/HS/87/2			
8502.20.00	-Generating sets with spark-ignition internal combustion piston engines	9.3%	G/HS/87/2			
8502.30.00	-Other generating sets	9.3%	G/HS/87/2			
8502.40.00	-Electric rotary converters	9.2%	G/HS/87/2			
	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.					
8503.00.11	---Of the machines of heading No. 85.01: ---Of the machines of tariff item No. 8501.20.10, 8501.31.12, 8501.40.10 or 8501.51.00	12.5% ¹¹¹	G/HS/87/2			
8503.00.12	---Of the machines of tariff item No. 8501.33.22, 8501.34.20, 8501.62.20, 8501.63.00 or 8501.64.00	15%	G/HS/87/2			
<p>¹¹¹ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.</p> <p>¹¹² The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.</p> <p>¹¹³ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.</p> <p>¹¹⁴ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.</p>						

727

SCHEDULE V
CANADA

85-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8503.00.13	----Of the machines of tariff item No. 8501.31.20, 8501.33.21, 8501.61.00 or 8501.62.10	9.2%	G/HS/87/2			
8503.00.19	----Other	9.3%	G/HS/87/2			
8503.00.20	---Of the machines of heading No. 85.02	9.3%	G/HS/87/2			
8504.10.00	Electrical transformers, static converters (for example, rectifiers) and inductors. -Ballasts for discharge lamps or tubes -Liquid dielectric transformers: --Having a power handling capacity not exceeding 650 kVA	11.3%	G/HS/87/2			
8504.21.10	---Having a power handling capacity of less than 500 kVA	9.2%	G/HS/87/2			
8504.21.20	---Having a power handling capacity of 500 kVA or more but not exceeding 650 kVA	15% ¹¹	G/HS/87/2			
8504.22.00	--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	15% ¹¹	G/HS/87/2			
8504.23.00	--Having a power handling capacity exceeding 10,000 kVA -Other transformers:	15% ¹¹	G/HS/87/2			
8504.31.00	--Having a power handling capacity not exceeding 1 kVA	9.2%	G/HS/87/2			
8504.32.00	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	9.2%	G/HS/87/2			
8504.33.00	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	9.2%	G/HS/87/2			
8504.34.00	--Having a power handling capacity exceeding 500 kVA -Static converters	15% ¹¹	G/HS/87/2			
8504.40.10	---For miners' safety lamps	Free	G/HS/87/2			
8504.40.20	---Commercial battery chargers	10.5%	G/HS/87/2			

¹¹ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

¹² The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

¹³ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

¹⁴ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

SCHEDULE V
CANADA

85-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8504.40.91	---Other: ----Semiconductor converters wherein the devices employed in the converting element have a current rating exceeding 100 A average	17.5% ¹¹¹	G/HS/87/2			
8504.40.99	----Other	10.2%	G/HS/87/2			
8504.50.10	-Other Inductors ---For use in the manufacture of electron tubes or radio frequency coils	Free	G/HS/87/2			
8504.50.90	---Other	8.9%	G/HS/87/2			
8504.90.10	-Parts ---Of the goods of tariff item No. 8504.21.20, 8504.22.00, 8504.23.00 or 8504.34.00	15% ¹¹¹	G/HS/87/2			
8504.90.20	---Of the goods of tariff item No. 8504.40.10 or 8504.50.10	Free	G/HS/87/2			
8504.90.30	---Of the goods of tariff item No. 8504.10.00, 8504.21.10, 8504.31.00, 8504.32.00, 8504.33.00, 8504.40.20, 8504.40.99 or 8504.50.90	9.2%	G/HS/87/2			
8504.90.40	---Of the goods of tariff item No. 8504.40.91	17.5%	G/HS/87/2			
	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. -Permanent magnets and articles intended to become permanent magnets after magnetization:					
8505.11.00	--Of metal	10.3%	G/HS/87/2			
	--Other					
8505.19.10	---For loudspeakers	Free	G/HS/87/2			
8505.19.90	---Other	10.3%	G/HS/87/2			
8505.20.00	-Electro-magnetic couplings, clutches and brakes	10.2%	G/HS/87/2			
<p>¹¹¹ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.</p> <p>¹¹² The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.</p>						

729

SCHEDULE V
CANADA

85-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8505.30.00	-Electro-magnetic lifting heads	9.2%	G/HS/87/2			
8505.90.00	-Other, including parts	10.3%	G/HS/87/2			
	Primary cells and primary batteries.					
	-Of an external volume not exceeding 300 cm ³ :					
8506.11.00	--Manganese dioxide	10.8%	G/HS/87/2			
8506.12.00	--Mercuric oxide	10.8%	G/HS/87/2			
8506.13.00	--Silver oxide	10.8%	G/HS/87/2			
8506.19.00	--Other	10.8%	G/HS/87/2			
8506.20.00	-Of an external volume exceeding 300 cm ³	10.8%	G/HS/87/2			
	-Parts					
8506.90.10	---Metal caps	Free	G/HS/87/2			
8506.90.90	---Other	10.8%	G/HS/87/2			
	Electric accumulators, including separators therefor, whether or not rectangular (including square).					
8507.10.00	-Lead-acid, of a kind used for starting piston engines	10.8%	G/HS/87/2			
8507.20.00	-Other lead-acid accumulators	10.8%	G/HS/87/2			
8507.30.00	-Nickel-cadmium	10.8%	G/HS/87/2			
8507.40.00	-Nickel-iron	10.8%	G/HS/87/2			
8507.80.00	-Other accumulators	10.8%	G/HS/87/2			
	-Parts					
	---For use in the manufacture of electric accumulators:					
8507.90.11	----Metal caps	Free	G/HS/87/2			
8507.90.12	----Jars of glass; parts of hard rubber	8%	G/HS/87/2			
8507.90.13	----Other, of iron, steel or nickel	6.8%	G/HS/87/2			
8507.90.90	----Other	10.8%	G/HS/87/2			
	Electro-mechanical tools for working in the hand, with self-contained electric motor.					
8508.10.00	-Drills of all kinds	9.2%	G/HS/87/2			
8508.20.00	-Saws	9.2%	G/HS/87/2			
8508.80.00	-Other tools	9.2%	G/HS/87/2			
8508.90.00	-Parts	9.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

85-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8509.10.00	Electro-mechanical domestic appliances, with self-contained electric motor.					
8509.20.00	-Vacuum cleaners	12.5%	G/HS/87/2			
8509.30.00	-Floor polishers	12.5%	G/HS/87/2			
8509.30.00	-Kitchen waste disposers	12.5%	G/HS/87/2			
8509.40.10	-Food grinders and mixers; fruit or vegetable juice extractors	Free	G/HS/87/2			
8509.40.10	---Flour mills	12.5%	G/HS/87/2			
8509.40.90	---Other	12.5%	G/HS/87/2			
8509.80.00	-Other appliances	12.5%	G/HS/87/2			
8509.90.10	-Parts					
8509.90.10	---Of the vacuum cleaners of tariff item No. 8509.10.00	12.5%	G/HS/87/2			
8509.90.20	---Of the flour mills of tariff item No. 8509.40.10	Free	G/HS/87/2			
8509.90.30	---Of the goods of tariff item No. 8509.20.00, 8509.30.00, 8509.40.90 or 8509.80.00	12.6%	G/HS/87/2			
8510.10.00	Shavers and hair clippers, with self-contained electric motor.					
8510.10.00	-Shavers	Free	G/HS/87/2			
8510.20.10	-Hair clippers					
8510.20.10	---Clippers for animals for use on the farm	Free	G/HS/87/2			
8510.20.90	---Other	9.2%	G/HS/87/2			
8510.90.10	-Parts					
8510.90.10	---Of the goods of tariff item No. 8510.10.00 or 8510.20.10	Free	G/HS/87/2			
8510.90.20	---Of the goods of tariff item No. 8510.20.90	9.2%	G/HS/87/2			
8511.10.00	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.					
8511.10.00	-Sparking plugs	9.2%	G/HS/87/2			

SCHEDULE V
CANADA

B5-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8511.20.10	-Ignition magnetos; magneto-dynamos; magnetic flywheels ---Magnetos for use in the manufacture of internal combustion engines	6.8%	G/HS/87/2			
8511.20.90	---Other	9.2%	G/HS/87/2			
8511.30.00	-Distributors; ignition coils	9.2%	G/HS/87/2			
8511.40.00	-Starter motors and dual purpose starter-generators	9.2%	G/HS/87/2			
8511.50.00	-Other generators	9.2%	G/HS/87/2			
8511.80.00	-Other equipment -Parts	9.2%	G/HS/87/2			
8511.90.10	---Of the goods of tariff item No. 8511.20.10	6.8%	G/HS/87/2			
8511.90.20	---Of the goods of tariff item No. 8511.10.00, 8511.20.90, 8511.30.00, 8511.40.00, 8511.50.00 or 8511.80.00	9.2%	G/HS/87/2			
8512.10.00	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles. -Lighting or visual signalling equipment of a kind used on bicycles	11.3%	G/HS/87/2			
8512.20.00	-Other lighting or visual signalling equipment	9.2%	G/HS/87/2			
8512.30.00	-Sound signalling equipment	10.3%	G/HS/87/2			
8512.40.00	-Windscreen wipers, defrosters and demisters	9.2%	G/HS/87/2			
8512.90.00	-Parts	9.2%	G/HS/87/2			
8513.10.10	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12. -Lamps ---Flashlights	Free	G/HS/87/2			
8513.10.20	---Miners' safety lamps	Free	G/HS/87/2			
8513.10.90	---Other -Parts	11.3%	G/HS/87/2			
8513.90.10	---Of the goods of tariff item No. 8513.10.10 or 8513.10.20	Free	G/HS/87/2			
8513.90.20	---Of the goods of tariff item No. 8513.10.90	11.3%	G/HS/87/2			

SCHEDULE V
CANADA

85-8

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.					
8514.10.10	-Resistance heated furnaces and ovens ---Mechanically operated, excluding ovens for cooking or furnaces for heating buildings	9.2%	G/HS/87/2			
8514.10.90	---Other	10.6%	G/HS/87/2			
	-Induction or dielectric furnaces and ovens					
8514.20.10	---Mechanically operated	9.2%	G/HS/87/2			
8514.20.90	---Other	10.6%	G/HS/87/2			
	-Other furnaces and ovens					
8514.30.10	---Mechanically operated, excluding ovens for cooking or furnaces for heating buildings	9.2%	G/HS/87/2			
8514.30.20	---Commercial microwave ovens	11.5%	G/HS/87/2			
8514.30.90	---Other	11.2%	G/HS/87/2			
	-Other induction or dielectric heating equipment					
8514.40.10	---Mechanically operated	9.2%	G/HS/87/2			
8514.40.90	---Other	10.3%	G/HS/87/2			
	-Parts					
8514.90.10	---Retorts of a kind used in processing, smelting or refining of ores, metals or minerals	9.2%	G/HS/87/2			
	---Other:					
8514.90.91	----Of the goods of tariff item No. 8514.10.10, 8514.20.10, 8514.30.10 or 8514.40.10	9.2%	G/HS/87/2			
8514.90.92	----Of the goods of tariff item No. 8514.10.90, 8514.20.90, 8514.30.90 or 8514.40.90	10.6%	G/HS/87/2			
8514.90.93	----Of the goods of tariff item No. 8514.30.20	11.3%	G/HS/87/2			

733

SCHEDULE V
CANADA

85 9

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides.					
8515.11.00	--Soldering irons and guns	10.3%	G/HS/87/2			
8515.19.00	--Other	9.2%	G/HS/87/2			
	-Machines and apparatus for resistance welding of metal:					
	--Fully or partly automatic					
8515.21.10	---High frequency or ultra high frequency electric resistance welding apparatus	6.8%	G/HS/87/2			
8515.21.90	---Other	9.2%	G/HS/87/2			
	--Other					
8515.29.10	---High frequency or ultra high frequency electric resistance welding apparatus	6.8%	G/HS/87/2			
8515.29.90	---Other	9.2%	G/HS/87/2			
	-Machines and apparatus for arc (including plasma arc) welding of metals:					
	--Fully or partly automatic					
8515.31.00	--Fully or partly automatic	9.2%	G/HS/87/2			
8515.39.00	--Other	9.2%	G/HS/87/2			
8515.80.00	-Other machines and apparatus	9.2%	G/HS/87/2			
	-Parts					
8515.90.10	---Of the goods of tariff item No. 8515.19.00	9.2%	G/HS/87/2			
8515.90.90	---Other	9.2%	G/HS/87/2			

SCHEDULE V
CANADA

85-10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.					
8516.10.10	---Electric instantaneous or storage water heaters and immersion heaters ---Immersion heaters designed for automotive installation	9.2%	G/HS/87/2			
8516.10.20	---Electric water heaters of a kind used for domestic purposes	12.5%	G/HS/87/2			
8516.10.30	---Immersion heaters for photographic solutions	Free	G/HS/87/2			
8516.10.90	---Other	10.3%	G/HS/87/2			
	-Electric space heating apparatus and electric soil heating apparatus:					
8516.21.00	--Storage heating radiators --Other	12.5%	G/HS/87/2			
	---Electric space heating apparatus:					
8516.29.11	----Of a kind used for domestic purposes	12.5%	G/HS/87/2			
8516.29.19	----Other	11.3%	G/HS/87/2			
8516.29.20	---Electric soil heating apparatus	10.3%	G/HS/87/2			
	-Electro-thermic hair-dressing or hand-drying apparatus:					
	--Hair dryers					
8516.31.10	---Domestic hair dryers	12.5%	G/HS/87/2			
8516.31.90	---Other	9.2%	G/HS/87/2			
8516.32.00	--Other hair-dressing apparatus	10.3%	G/HS/87/2			
8516.33.00	--Hand-drying apparatus	9.2%	G/HS/87/2			
8516.40.00	-Electric smoothing irons	12.5%	G/HS/87/2			
8516.50.00	-Microwave ovens	12.6%	G/HS/87/2			
8516.60.00	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters -Other electro-thermic appliances:	12.6%	G/HS/87/2			
	--Coffee or tea makers					
8516.71.10	--Coffee makers	14.3%	G/HS/87/2			
8516.71.20	---Tea makers	12.6%	G/HS/87/2			
8516.72.00	--Toasters	12.6%	G/HS/87/2			
8516.79.00	--Other	10.3%	G/HS/87/2			
	-Electric heating resistors					
	--Designed for cooking:					

735

SCHEDULE V
CANADA

85-11

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8516.80.11	----Of a kind used for domestic purposes	12.6%	G/HS/87/2			
8516.80.19	----Other	11.3%	G/HS/87/2			
8516.80.91	----Other: ----Non-metallic heating resistors of a kind used in the processing, smelting or refining of ores, metals or minerals	Free	G/HS/87/2			
8516.80.99	----Other	10.3%	G/HS/87/2			
8516.90.10	-Parts ---Of the goods of tariff item No. 8516.31.10, 8516.31.90 or 8516.33.00	10.9%	G/HS/87/2			
8516.90.20	---Of other apparatus of a kind used for domestic purposes	12.6%	G/HS/87/2			
8516.90.90	---Other	10.9%	G/HS/87/2			
	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.					
8517.10.00	-Telephone sets	17.5% ⁽¹⁾	G/HS/87/2			
8517.20.00	-Teleprinters	10.2%	G/HS/87/2			
8517.30.10	-Telephonic or telegraphic switching apparatus					
8517.30.10	---Telephonic	17.5% ⁽¹⁾	G/HS/87/2			
8517.30.20	---Telegraphic	10.3%	G/HS/87/2			
8517.40.10	-Other apparatus, for carrier-current line systems					
8517.40.10	---Modems, of a kind used with data processing machines of heading No. 84.71	3.9%	G/HS/87/2			
8517.40.90	---Other	17.5% ⁽¹⁾	G/HS/87/2			
8517.81.00	-Other apparatus: --Telephonic	17.8% ⁽¹⁾	G/HS/87/2			
8517.82.10	--Telegraphic ---For receiving or transmitting photographs, weather maps or weather charts	Free	G/HS/87/2			

⁽¹⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

⁽²⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

⁽³⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

⁽⁴⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

SCHEDULE V
CANADA

85-12

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8517.82.20	---Other facsimile apparatus; stock ticker terminals	10.2%	G/HS/87/2			
8517.82.90	---Other	10.3%	G/HS/87/2			
	-Parts					
8517.90.10	---Of the goods of tariff item No. 8517.40.10	3.9%	G/HS/87/2			
8517.90.20	---Of the goods of tariff item No. 8517.10.00, 8517.30.10, 8517.40.90 or 8517.81.00	17.6%	G/HS/87/2			
8517.90.30	---Of the goods of tariff item No. 8517.82.10	Free	G/HS/87/2			
8517.90.40	---Of the goods of tariff item No. 8517.20.00, 8517.30.20, 8517.82.20 or 8517.82.90	10.2%	G/HS/87/2			
	Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.					
8518.10.00	-Microphones and stands therefor	5.5%	G/HS/87/2			
	-Loudspeakers, whether or not mounted in their enclosures:					
8518.21.00	--Single loudspeakers, mounted in their enclosures	9.8%	G/HS/87/2			
8518.22.00	--Multiple loudspeakers, mounted in the same enclosure	9.8%	G/HS/87/2			
8518.29.00	--Other	9.8%	G/HS/87/2			
8518.30.00	-Headphones, earphones and combined microphone/speaker sets	10.3%	G/HS/87/2			
8518.40.00	-Audio-frequency electric amplifiers	9.8%	G/HS/87/2			
8518.50.00	-Electric sound amplifier sets	10.3%	G/HS/87/2			
	-Parts					
8518.90.10	---Of microphones or stands of tariff item No. 8518.10.00	Free	G/HS/87/2			
8518.90.20	---Of audio-frequency electric amplifiers of tariff item No. 8518.40.00	9.8%	G/HS/87/2			
	---Of loudspeakers of tariff item No. 8518.21.00, 8518.22.00 or 8518.29.00:					
8518.90.31	---Cone housings, field cases and pole pieces for speakers with mounting diameters exceeding 203 mm; cone and cone surrounds; dust covers; spiders	Free	G/HS/87/2			
8518.90.39	--- Other	9.8%	G/HS/87/2			

737

SCHEDULE V
CANADA

85-13

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8518.90.40	---Of the goods of tariff item No. 8518.30.00 or 8518.50.00	10.3%	G/HS/87/2			
	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.					
8519.10.00	-Coin- or disc-operated record-players	Free	G/HS/87/2			
8519.21.00	-Other record-players:	Free	G/HS/87/2			
8519.29.00	--Without loudspeaker	Free	G/HS/87/2			
	--Other	Free	G/HS/87/2			
8519.31.00	-Turntables (record-decks):					
	--With automatic record changing mechanism	5.5%	G/HS/87/2			
8519.39.00	--Other	Free	G/HS/87/2			
	-Transcribing machines					
8519.40.10	---Using magnetic tape	8%	G/HS/87/2			
8519.40.90	---Other	Free	G/HS/87/2			
	-Other sound reproducing apparatus:					
8519.91.00	--Cassette type	8%	G/HS/87/2			
	--Other					
8519.99.10	---Compact disc-players	Free	G/HS/87/2			
8519.99.90	---Other	8%	G/HS/87/2			
	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.					
	-Dictating machines not capable of operating without an external source of power					
8520.10.10	---Using magnetic tape	8%	G/HS/87/2			
8520.10.90	---Other	Free	G/HS/87/2			
8520.20.00	-Telephone answering machines	8%	G/HS/87/2			
	-Other magnetic tape recorders incorporating sound reproducing apparatus:					
	--Cassette-type					
8520.31.10	---For bona fide libraries, and being the property of the organized authorities of such libraries; tape recorders to be employed in the production of commercial sound recordings	Free	G/HS/87/2			
8520.31.90	---Other	8%	G/HS/87/2			

730

SCHEDULE V
CANADA

85-14

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8520.39.10	--Other ---For bona fide libraries, and being the property of the organized authorities of such libraries; tape recorders to be employed in the production of commercial sound recordings	8%	G/HS/87/2			
8520.39.90	---Other	8%	G/HS/87/2			
8520.90.10	-Other ---For commercial reproduction or duplication of audio-cassette tapes	8%	G/HS/87/2			
8520.90.90	---Other	8%	G/HS/87/2			
8521.10.00	Video recording or reproducing apparatus. -Magnetic tape-type	8%	G/HS/87/2			
8521.90.00	-Other	9.5%	G/HS/87/2			
8522.10.00	Parts and accessories of apparatus of heading Nos. 85.19 to 85.21. -Pick-up cartridges	5.5%	G/HS/87/2			
8522.90.10	-Other ---Tape transport mechanisms and parts thereof; tone-arms; parts of turntables (record-decks) or record-players, excluding styli; parts of dictating or transcribing machines, excluding machines using magnetic tape; parts of the goods of tariff item No. 8519.99.10, 8520.31.10, 8520.39.10 or 8520.90.10	Free ¹⁾	G/HS/87/2			
8522.90.20	---Styli (needles for turntables (record-decks) or record-players)	9.2%	G/HS/87/2			
8522.90.30	---Of telephone answering machines	8%	G/HS/87/2			
8522.90.40	---Of recording, reproducing, dictating or transcribing equipment using magnetic tape, excluding parts of tariff item No. 8522.90.10	8%	G/HS/87/2			
8522.90.50	---Of video recording or reproducing apparatus of tariff item No. 8521.90.00	9.5%	G/HS/87/2			
8522.90.90	---Other	10.3%	G/HS/87/2			

¹⁾ Tape transport mechanisms and parts thereof unbound

SCHEDULE V
CANADA

85-15

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
8523.11.00 8523.12.00 8523.13.00 8523.20.00 8523.90.00	<p>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.</p> <p>-Magnetic tapes: --Of a width not exceeding 4 mm --Of a width exceeding 4 mm but not exceeding 6.5 mm --Of a width exceeding 6.5 mm</p> <p>-Magnetic discs -Other</p>	6.9% 6.9% 6.9% Free 13.6%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
8524.10.00	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.</p> <p>-Gramophone records -Magnetic tapes: --Of a width not exceeding 4 mm</p>	13.7%	G/HS/87/2			
8524.21.10	<p>---Of a musical nature, including recordings of operas, operettas, musical comedies and other recordings having a significant musical content; recordings of music hall and cabaret numbers, whether musical or not, including monologues and soliloquies and other recordings of a similar entertainment character; of an advertising character not including radio commercials imported for reference purposes only</p>	11.3%	G/HS/87/2			
8524.21.90	<p>---Other --Of a width exceeding 4 mm but not exceeding 6.5 mm</p>	11.3%	G/HS/87/2			

740

SCHEDULE V
CANADA

85-16

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
8524.22.10	---Of a musical nature, including recordings of operas, operettas, musical comedies and other recordings having a significant musical content; recordings of music hall and cabaret numbers, whether musical or not, including monologues and soliloquies and other recordings of a similar entertainment character; of an advertising character not including radio commercials imported for reference purposes only; video recordings, not including news features or current events	11.3%	G/HS/87/2			
8524.22.90	---Other	11.3%	G/HS/87/2			
8524.23.10	---Of a width exceeding 6.5 mm ---Of a musical nature, including recordings of operas, operettas, musical comedies and other recordings having a significant musical content; recordings of music hall and cabaret numbers, whether musical or not, including monologues and soliloquies and other recordings of a similar entertainment character; of an advertising character not including radio or television commercials imported for reference purposes only; video recordings, not including news features or current events	11.3%	G/HS/87/2			
8524.23.90	---Other	11.3%	G/HS/87/2			
8524.90.10	-Other					
8524.90.10	---Matrices and masters for the production of gramophone records	10.3%	G/HS/87/2			
8524.90.20	---Magnetic discs	Free	G/HS/87/2			
8524.90.90	---Other	9.5%	G/HS/87/2			
	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.					
8525.10.00	-Transmission apparatus	9.5%	G/HS/87/2			

7/6/1

SCHEDULE V
CANADA

R5-17

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8525.20.10	-Transmission apparatus incorporating reception apparatus ---Designed for use on the amateur bands of the radio frequency as defined by regulations made pursuant to the <i>Radio Act</i>	9.2%	G/HS/87/2			
8525.20.90	---Other	9.5%	G/HS/87/2			
8525.30.10	-Television cameras ---Colour	Free	G/HS/87/2			
8525.30.20	---Black and white or other monochrome	9.5%	G/HS/87/2			
8526.10.00	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus. -Radar apparatus	9.5%	G/HS/87/2			
8526.91.00	-Other: --Radio navigational aid apparatus	9.5%	G/HS/87/2			
8526.92.00	--Radio remote control apparatus	9.5%	G/HS/87/2			
8527.11.10	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. -Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy: --Combined with sound recording or reproducing apparatus	Free	G/HS/87/2			
8527.11.90	---Domestic	Free	G/HS/87/2			
8527.19.00	---Other	9.5%	G/HS/87/2			
8527.21.00	---Other -Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy: --Combined with sound recording or reproducing apparatus	Free	G/HS/87/2			
8527.29.00	--Other	Free	G/HS/87/2			

742

SCHEDULE V
CANADA

85-18

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8527.31.10 8527.31.90	<p>-Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy: --Combined with sound recording or reproducing apparatus ---Domestic ---Other</p>	Free 9.5%	G/HS/87/2 G/HS/87/2			
8527.32.10 8527.32.90	<p>--Not combined with sound recording or reproducing apparatus but combined with a clock ---Domestic ---Other</p>	Free 9.5%	G/HS/87/2 G/HS/87/2			
8527.39.10	<p>---Other ---Domestic radio receivers; radios designed for use on the amateur bands of the radio frequency as defined by regulations made pursuant to the <i>Radio Act</i></p>	Free	G/HS/87/2			
8527.39.90 8527.90.00	<p>---Other -Other apparatus</p>	9.5% 9.5%	G/HS/87/2 G/HS/87/2			
8528.10.10	<p>Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus. -Colour ---television receivers combined in the same housing with video recording or reproducing apparatus (V.C.R.'s) ---Other:</p>	8.3%	G/HS/87/2			
8528.10.91	<p>---Domestic television receivers having a screen size of 48.26 cm</p>	8.2%	G/HS/87/2			
8528.10.98	<p>---Other domestic television receivers</p>	7.5%	G/HS/87/2			
8528.10.99	<p>---Other</p>	9.5%	G/HS/87/2			
8528.20.10	<p>-Black and white or other monochrome ---Domestic television receivers</p>	Free	G/HS/87/2			
8528.20.90	<p>---Other</p>	9.5%	G/HS/87/2			

SCHEDULE V
CANADA

85-19

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR's on Earlier Concessions
8529.10.10	<p>Parts suitable for use solely or principally with the apparatus of heading Nos. 85.25 to 85.28.</p> <p>-Aerials and aerial reflectors of all kinds; parts suitable for use therewith</p> <p>---Of a kind used with domestic radio or television apparatus, excluding amateur service radio and general radio service</p>	9.8%	G/HS/87/2			
8529.10.90	---Other	9.5%	G/HS/87/2			
8529.90.10	<p>-Other</p> <p>---Of the goods of tariff item No. 8525.20.10, 8525.30.10, 8527.11.10, 8527.19.00, 8527.21.00, 8527.29.00, 8527.31.10, 8527.32.10, 8527.39.10 or 8528.20.10</p>	Free	G/HS/87/2			
8529.90.20	---Of the goods of tariff item No. 8528.10.10	8%	G/HS/87/2			
8529.90.30	---Of the goods of tariff item No. 8528.10.91 or 8528.10.98	7.5%	G/HS/87/2			
8529.90.90	---Other	9.5%	G/HS/87/2			
8530.10.00	<p>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).</p> <p>-Equipment for railways or tramways</p>	Free	G/HS/87/2			
8530.80.00	-Other equipment	10.4%	G/HS/87/2			
8530.90.10	-Parts	Free	G/HS/87/2			
8530.90.20	---Of the goods of tariff item No. 8530.10.00	10.3%	G/HS/87/2			
8531.10.10	<p>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.</p> <p>-Burglar or fire alarms and similar apparatus</p>	Free	G/HS/87/2			
8531.10.20	---Smoke detecting fire alarms	10.6%	G/HS/87/2			
	---Burglar alarms					

744

SCHEDULE V
CANADA

85-20

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
8531.10.90	---Other	10.3%	G/HS/87/2			
8531.20.00	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	10.3%	G/HS/87/2			
8531.80.10	-Other apparatus ---Indicating or automatic alarm equipment for detecting or indicating noxious gases or noxious vapours in the atmosphere	Free	G/HS/87/2			
8531.80.20	---Electrical bird-scaring devices which produce sounds simulating natural alarm cries of birds, not including recorders or reproducers using magnetic tape	Free	G/HS/87/2			
8531.80.90	---Other	10.3%	G/HS/87/2			
8531.90.10	-Parts ---Of the goods of tariff item No. 8531.10.10, 8531.80.10 or 8531.80.20	Free	G/HS/87/2			
8531.90.20	---Of the goods of tariff item No. 8531.10.20, 8531.10.90, 8531.20.00 or 8531.80.90	10.3%	G/HS/87/2			
8532.10.00	Electrical capacitors, fixed, variable or adjustable (pre-set). -Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	10.2%	G/HS/87/2			
8532.21.00	-Other fixed capacitors: --Tantalum	10.2%	G/HS/87/2			
8532.22.00	--Aluminum electrolytic	10.2%	G/HS/87/2			
8532.23.00	--Ceramic dielectric, single layer	10.2%	G/HS/87/2			
8532.24.00	--Ceramic dielectric, multilayer	10.2%	G/HS/87/2			
8532.25.00	--Dielectric of paper or plastics	10.2%	G/HS/87/2			
8532.29.00	--Other	10.2%	G/HS/87/2			
8532.30.00	-Variable or adjustable (pre-set) capacitors	10.2%	G/HS/87/2			
8532.90.00	-Parts	10.2%	G/HS/87/2			
8533.10.00	Electrical resistors (including rheostats and potentiometers), other than heating resistors. -Fixed carbon resistors, composition or film types -Other fixed resistors:	10.2%	G/HS/87/2			

745

SCHEDULE V
CANADA

85-21

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8533.21.00	--For a power handling capacity not exceeding 20 W	10.2%	G/HS/87/2			
8533.29.00	--Other	10.2%	G/HS/87/2			
8533.31.00	-Wirewound variable resistors, including rheostats and potentiometers: --For a power handling capacity not exceeding 20 W	10.2%	G/HS/87/2			
8533.39.00	--Other	10.3%	G/HS/87/2			
8533.40.00	-Other variable resistors, including rheostats and potentiometers	10.3%	G/HS/87/2			
8533.90.00	-Parts	10.3%	G/HS/87/2			
8534.00.00	Printed circuits.	10.3%	G/HS/87/2			
	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.					
8535.10.00	-Fuses	10.3%	G/HS/87/2			
	-Automatic circuit breakers:					
8535.21.10	--For a voltage of less than 72.5 kV ---Oil-filled or air-blast power circuit breakers	17.5% ⁽¹⁾	G/HS/87/2			
8535.21.90	---Other	10.3%	G/HS/87/2			
	--Other					
8535.29.10	---Oil-filled or air-blast power circuit breakers	17.5% ⁽¹⁾	G/HS/87/2			
8535.29.90	---Other	10.3%	G/HS/87/2			
	-Isolating switches and make-and-break switches					
8535.30.10	---Industrial control-type switches	10.9%	G/HS/87/2			
8535.30.90	---Other	10.3%	G/HS/87/2			
8535.40.00	-Lightning arresters, voltage limiters and surge suppressors	10.3%	G/HS/87/2			
	-Other					

740

⁽¹⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

⁽²⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

SCHEDULE V
CANADA

85-22

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8535.90.10	---Receptacle boxes of metal; industrial control-type switches	10.9%	G/HS/87/2			
8535.90.20	---Junction boxes	11.5%	G/HS/87/2			
8535.90.90	---Other	10.3%	G/HS/87/2			
	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.					
8536.10.00	-Fuses	10.3%	G/HS/87/2			
8536.20.00	-Automatic circuit breakers	10.3%	G/HS/87/2			
8536.30.00	-Other apparatus for protecting electric circuits	10.3%	G/HS/87/2			
	-Relays:					
8536.41.00	--For a voltage not exceeding 60 V	10.3%	G/HS/87/2			
8536.49.00	--Other	10.3%	G/HS/87/2			
	-Other switches					
8536.50.10	---Pressure, flood, fill-limit and other control switches for dishwashers	Free	G/HS/87/2			
8536.50.20	---Industrial control-type switches	10.9%	G/HS/87/2			
8536.50.90	---Other	10.3%	G/HS/87/2			
	-Lamp-holders, plugs and sockets:					
8536.61.00	--Lamp-holders	10.3%	G/HS/87/2			
8536.69.00	--Other	10.3%	G/HS/87/2			
	-Other apparatus					
8536.90.10	---Receptacle boxes of metal	10.9%	G/HS/87/2			
8536.90.20	---Junction boxes	11.5%	G/HS/87/2			
8536.90.90	---Other	10.3%	G/HS/87/2			
	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17.					
	-For a voltage not exceeding 1,000 V					

747

SCHEDULE V
CANADA

HS-23

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule in	INR'S on Earlier Concessions
8537.10.10	---Numerical control panels with built-in automatic data processing machines	3.9%	G/HS/87/2			
8537.10.20	---Metal clad industrial switchgear, excluding flameproof electric switchgear to be employed in mines in which inflammable gases exist	17.5% ⁽¹⁾	G/HS/87/2			
8537.10.90	---Other	9.7%	G/HS/87/2			
8537.20.10	-For a voltage exceeding 1,000 V ---Numerical control panels with built-in automatic data processing machines	3.9%	G/HS/87/2			
8537.20.20	---Metal clad industrial switchgear, excluding flameproof electric switchgear to be employed in mines in which inflammable gases exist	17.5% ⁽¹⁾	G/HS/87/2			
8537.20.90	---Other	9.8%	G/HS/87/2			
	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.					
	-Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus					
8538.10.10	---Of the goods of tariff item No. 8537.10.10 or 8537.20.10	3.9%	G/HS/87/2			
8538.10.20	---Of the goods of tariff item No. 8537.10.90 or 8537.20.90	9.4%	G/HS/87/2			
	-Other					
8538.90.10	---Of oil-filled or air-blast power circuit breakers and metal clad industrial switch gear, excluding parts of flameproof electric switchgear to be employed in mines in which inflammable gases exist, of tariff item No. 8535.21.10, 8535.29.10 or 8537.20.20	17.5% ⁽¹⁾	G/HS/87/2			
8538.90.20	---Metal receptacle covers	10.9%	G/HS/87/2			

⁽¹⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

⁽²⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

⁽³⁾ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.

748

SCHEDULE V
CANADA

85-24

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8538.90.90	---Other Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	10.1%	G/HS/87/2			
8539.10.10	-Sealed beam lamp units ---For use with the motor vehicles of Chapter 87	9.2%	G/HS/87/2			
8539.10.90	---Other -Other filament lamps, excluding ultra-violet or infra-red lamps: --Tungsten halogen ---With quartz containers:	10%	G/HS/87/2			
8539.21.11	----For a voltage exceeding 31 V	13.5%	G/HS/87/2			
8539.21.12	----For a voltage not exceeding 31 V	11.4%	G/HS/87/2			
8539.21.90	---Other	12.6%	G/HS/87/2			
8539.22.00	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V --Other	12.6%	G/HS/87/2			
8539.29.10	---For a voltage exceeding 31 V ---For a voltage not exceeding 31 V:	12.6%	G/HS/87/2			
8539.29.21	----For use with the motor vehicles of Chapter 87	9.2%	G/HS/87/2			
8539.29.29	----Other -Discharge lamps, other than ultra-violet lamps:	11.4%	G/HS/87/2			
8539.31.00	--Fluorescent, hot cathode --Other	11.3%	G/HS/87/2			
8539.39.10	---Photographic flash lamps	Free	G/HS/87/2			
8539.39.90	---Other -Ultra-violet or infra-red lamps; arc-lamps	11.4%	G/HS/87/2			
8539.40.10	---Ultra-violet lamps designed for detecting scheelite ore	Free	G/HS/87/2			
8539.40.20	---Infra-red	11.3%	G/HS/87/2			
8539.40.90	---Other -Parts	11.4%	G/HS/87/2			
8539.90.10	---Of the goods tariff item No. 8539.39.10 or 8539.40.10	Free	G/HS/87/2			
8539.90.90	---Other	10.3%	G/HS/87/2			

740

SCHEDULE V
CANADA

85-25

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).					
8540.11.00	-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:					
	--Colour	9.3%	G/HS/87/2			
8540.12.00	--Black and white or other monochrome	9.2%	G/HS/87/2			
8540.20.00	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	9.2%	G/HS/87/2			
8540.30.00	-Other cathode-ray tubes	9.2%	G/HS/87/2			
	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:					
8540.41.00	--Magnetrons	9.2%	G/HS/87/2			
8540.42.00	--Klystrons	9.2%	G/HS/87/2			
8540.49.00	--Other	9.2%	G/HS/87/2			
	-Other valves and tubes:					
8540.81.00	--Receiver or amplifier valves and tubes	9.2%	G/HS/87/2			
8540.89.00	--Other	9.2%	G/HS/87/2			
	-Parts:					
8540.91.00	--Of cathode-ray tubes	Free	G/HS/87/2			
8540.99.00	--Other	Free	G/HS/87/2			
	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.					
	-Diodes, other than photosensitive or light emitting diodes					
8541.10.10	---Diodes of an average current rating exceeding 510 A; diodes of a current rating not exceeding 1 A and for a voltage exceeding 1 kV	4%	G/HS/87/2			
8541.10.90	---Other	4%	G/HS/87/2			
	-Transistors, other than photosensitive transistors:					

750

SCHEDULE V
CANADA

85-26

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATI Schedule in	INR'S on Earlier Concessions
8541.21.00	--With a dissipation rate of less than 1 W	4%	G/HS/87/2			
8541.29.00	--Other -Thyristors, diacs and triacs, other than photosensitive devices	4%	G/HS/87/2			
8541.30.11	---Thyristors: ----With a current rating exceeding 510 A average	4%	G/HS/87/2			
8541.30.19	----Other	4%	G/HS/87/2			
8541.30.20	--Diacs and triacs	4%	G/HS/87/2			
8541.40.00	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	4%	G/HS/87/2			
8541.50.00	-Other semiconductor devices	4%	G/HS/87/2			
8541.60.00	-Mounted piezo-electric crystals	6.8%	G/HS/87/2			
8541.90.00	-Parts	4%	G/HS/87/2			
	Electronic integrated circuits and microassemblies.					
8542.11.00	-Monolithic integrated circuits: --Digital	4%	G/HS/87/2			
8542.19.00	--Other	4%	G/HS/87/2			
8542.20.00	-Hybrid integrated circuits	4%	G/HS/87/2			
8542.80.00	-Other	4%	G/HS/87/2			
8542.90.00	-Parts	4%	G/HS/87/2			
	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.					
8543.10.00	-Particle accelerators	10.3%	G/HS/87/2			
8543.20.00	-Signal generators	8.9%	G/HS/87/2			
	-Machines and apparatus for electroplating, electrolysis or electrophoresis					
8543.30.10	--Mechanically operated	9.2%	G/HS/87/2			
8543.30.90	-- Other	10.3%	G/HS/87/2			
	-Other machines and apparatus					
8543.80.10	---Digital or analog mixing consoles incorporating microprocessor or microcomputer control systems, to be employed in the production of commercial sound recordings	10.3%	G/HS/87/2			

751

SCHEDULE V
CANADA

HS-27

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8543.80.20	---Electroshocking apparatus of a kind used in the sampling or the determination of fish populations	10.3%	G/HS/87/2			
8543.80.30	---Ozone generators or ozone airifiers having a capacity not exceeding 11.34 kg per day	UNBOUND				
8543.80.40	---Other electrical machines, mechanically operated	9.2%	G/HS/87/2			
8543.80.90	---Other	10.3%	G/HS/87/2			
	-Parts					
8543.90.10	---Of the goods of tariff item No. 8543.80.10	10.3%	G/HS/87/2			
8543.90.20	---Of the goods of tariff item No. 8543.80.30	UNBOUND				
8543.90.30	---Of the goods of tariff item No. 8543.30.10 or 8543.80.40	9.2%	G/HS/87/2			
8543.90.40	---Of the goods of tariff item No. 8543.10.00, 8543.20.00, 8543.30.90, 8543.80.20 or 8543.80.90	10.3%	G/HS/87/2			
	Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.					
	-Winding wire:					
8544.11.00	--Of copper	10.2%	G/HS/87/2			
8544.19.00	--Other	10.2%	G/HS/87/2			
8544.20.00	-Co-axial cable and other co-axial electric conductors	10.2%	G/HS/87/2			
8544.30.00	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	Free	G/HS/87/2			
	-Other electric conductors, for a voltage not exceeding 80 V:					
8544.41.00	--Fitted with connectors	10.3%	G/HS/87/2			
8544.49.00	--Other	10.2%	G/HS/87/2			
	-Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:					
8544.51.00	--Fitted with connectors	10.2%	G/HS/87/2			
8544.59.00	--Other	10.2%	G/HS/87/2			

752

**SCHEDULE V
CANADA**

85-28

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8544.60.00	-Other electric conductors, for a voltage exceeding 1,000 V	10.2%	G/HS/87/2			
8544.70.00	-Optical fibre cables	10.2%	G/HS/87/2			
	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.					
	-Electrodes:					
	--Of a kind used for furnaces					
	---Not exceeding 88.9 cm in outside circumference:					
8545.11.11	----Of carbon	15%	G/HS/87/2			
8545.11.12	----Of graphite	10.2%	G/HS/87/2			
	---Exceeding 88.9 cm in outside circumference:					
8545.11.21	----Of carbon	15%	G/HS/87/2			
8545.11.22	----Of graphite	10.2%	G/HS/87/2			
	--Other					
8545.19.10	---Not exceeding 7.62 cm in outside circumference	10.2%	G/HS/87/2			
	---Exceeding 7.62 cm but not exceeding 88.9 cm in outside circumference:					
8545.19.21	----Of carbon	Free	G/HS/87/2			
8545.19.22	----Of graphite	10.2%	G/HS/87/2			
	---Exceeding 88.9 cm in outside circumference:					
8545.19.31	----Of carbon	15%	G/HS/87/2			
8545.19.32	----Of graphite	10.2%	G/HS/87/2			
8545.20.00	-Brushes	10.2%	G/HS/87/2			
	-Other					
8545.90.10	---Electric light carbons, arc carbons and contact carbons	11.3%	G/HS/87/2			
	--Other:					
8545.90.91	----Of carbon	Free	G/HS/87/2			
8545.90.92	----Of graphite	10.2%	G/HS/87/2			
	Electrical insulators of any material.					
8546.10.00	-Of glass	9.2%	G/HS/87/2			
8546.20.00	-Of ceramics	15% ¹¹	G/HS/87/2			
8546.90.00	-Other	9.2%	G/HS/87/2			
¹¹ The concession rate of duty shown in Schedule V annexed to Geneva (1979) Protocol will be implemented when the condition set out therein is met.						

753

SCHEDULE V
CANADA

85-29

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8547.10.10 8547.10.90 8547.20.00 8547.90.10 8547.90.90 8548.00.00	<p>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</p> <p>-Insulating fittings of ceramics ---Ceramic insulator spark plug cores, not further worked than burned or glazed ---Other</p> <p>-Insulating fittings of plastics -Other ---Tubing and joints therefor of alloy steel having an interior lining of insulating material for protection and insulation of electrical wiring ---Other</p> <p>Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</p>	15% 13.8% 13.6% 12.2% 10.3% 10.3%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

754

Section XVII

VEHICLES, AIRCRAFT, VESSELS
AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading No. 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanized rubber other than hard rubber (heading No. 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading No. 83.06;
 - (e) Machines or apparatus of heading Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (i) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading No. 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

Amphibious motor vehicles are classified as motor vehicles.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

155

**SCHEDULE V
CANADA**

XVII 2

- (a) In Chapter 86 if designed to travel on a guide track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

753

Chapter 86

RAILWAY OR TRAMWAY LOCOMOTIVES,
ROLLING STOCK AND PARTS THEREOF;
RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS
AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO MECHANICAL)
TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.
2. Heading No. 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tires, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies (truck assemblies);
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading No. 86.08 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

SCHEDULE V
CANADA

86-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule in	INR'S on Earlier Concessions
8601.10.00	Rail locomotives powered from an external source of electricity or by electric accumulators.	15%	G/HS/87/2			
8601.20.00	-Powered from an external source of electricity -Powered by electric accumulators	15%	G/HS/87/2			
	Other rail locomotives; locomotive tenders.					
8602.10.00	-Diesel-electric locomotives	15%	G/HS/87/2			
8602.90.00	-Other	15%	G/HS/87/2			
	Self-propelled railway or tramway coaches, vans and trucks (cars), other than those of heading No. 86.04.					
8603.10.00	-Powered from an external source of electricity	12.5%	G/HS/87/2			
8603.90.00	-Other	12.5%	G/HS/87/2			
	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).					
8604.00.10	---Railway cranes and derricks, of a kind designed for lifting locomotives	Free	G/HS/87/2			
8604.00.90	---Other	9.2%	G/HS/87/2			
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans (baggage cars), post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).	17.5%	G/HS/87/2			
8606.10.00	Railway or tramway goods vans and wagons (freight cars), not self-propelled.	17.5%	G/HS/87/2			
8606.20.00	-Tank wagons (tank cars) and the like -Insulated or refrigerated vans and wagons (cars), other than those of subheading No. 8608.10	17.5%	G/HS/87/2			

758

SCHEDULE V
CANADA

86-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8606.30.00	-Self-discharging vans and wagons (cars), other than those of subheading No. 8606.10 or 8606.20	17.5%	G/HS/87/2			
	-Other:					
8606.91.00	--Covered and closed	17.5%	G/HS/87/2			
8606.92.00	--Open, with non-removable sides of a height exceeding 60 cm	17.5%	G/HS/87/2			
8606.99.00	--Other	17.5%	G/HS/87/2			
	Parts of railway or tramway locomotives or rolling-stock.					
	-Bogies, bissel-bogies (truck assemblies), axles and wheels, and parts thereof:					
	--Driving bogies and bissel-bogies (truck assemblies)					
8607.11.10	---Of locomotives	10.2%	G/HS/87/2			
8607.11.20	---Of self-propelled rolling-stock	12.5%	G/HS/87/2			
	--Other bogies and bissel-bogies (truck assemblies)					
8607.12.10	---Of locomotives	10.2%	G/HS/87/2			
8607.12.20	---Of self-propelled rolling-stock	12.5%	G/HS/87/2			
8607.12.90	---Other	17.5%	G/HS/87/2			
	--Other, including parts					
8607.19.10	---Axles and wheels	15%	G/HS/87/2			
8607.19.20	---Tires of steel, in the rough, not machined or drilled	5.5%	G/HS/87/2			
	---Other:					
8607.19.91	----Parts of bogies and bissel-bogies (truck assemblies) for locomotives	10.2%	G/HS/87/2			
8607.19.92	----Parts of bogies and bissel-bogies (truck assemblies) for other self-propelled rolling-stock	12.5%	G/HS/87/2			
8607.19.93	----Parts of bogies and bissel-bogies (truck assemblies) for non self-propelled rolling-stock	17.5%	G/HS/87/2			
	-Brakes and parts thereof:					
8607.21.00	--Air brakes and parts thereof	16.1%	G/HS/87/2			
8607.29.00	--Other	16%	G/HS/87/2			
8607.30.00	-Hooks and other coupling devices, buffers, and parts thereof	11.3%	G/HS/87/2			
	-Other:					
8607.91.00	--Of locomotives	10.2%	G/HS/87/2			
	--Other					
	---Of self-propelled rolling-stock:					

753

SCHEDULE V
CANADA

86-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8607.99.11	----Of the vehicles of tariff item No. 8604.00.10	Free	G/HS/87/2			
8607.99.12	----Of the vehicles of tariff item No. 8604.00.90	9.2%	G/HS/87/2			
8607.99.19	----Other	13.4%	G/HS/87/2			
8607.99.20	---Of non self-propelled rolling-stock	17.5%	G/HS/87/2			
	<p>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</p> <p>---Signalling equipment for railways and parts thereof:</p> <p>----Insulated switch rods, flashing light cross arms and semaphore train order signals</p> <p>----Other</p> <p>---Other</p>	<p>10.2%</p> <p>Free</p> <p>10.2%</p>	<p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p>			
8608.00.11	----Insulated switch rods, flashing light cross arms and semaphore train order signals	10.2%	G/HS/87/2			
8608.00.19	----Other	Free	G/HS/87/2			
8608.00.90	---Other	10.2%	G/HS/87/2			
	<p>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</p> <p>---Of metal</p> <p>---Of plastic</p> <p>---Other</p>	<p>10.2%</p> <p>13.6%</p> <p>9.2%</p>	<p>G/HS/87/2</p> <p>G/HS/87/2</p> <p>G/HS/87/2</p>			
8609.00.10	---Of metal	10.2%	G/HS/87/2			
8609.00.20	---Of plastic	13.6%	G/HS/87/2			
8609.00.90	---Other	9.2%	G/HS/87/2			

760

Chapter 87

**VEHICLES OTHER THAN RAILWAY
OR TRAMWAY ROLLING-STOCK,
AND PARTS AND ACCESSORIES THEREOF**

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purpose of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.
3. For the purpose of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).
4. Motor chassis fitted with cabs fall in heading Nos. 87.02 to 87.04, and not in heading No. 87.06.
5. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

SCHEDULE V
CANADA

87-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Tractors (other than tractors of heading No. 87.09).					
8701.10.10	-Pedestrian controlled tractors ---Powered by an internal combustion engine	Free	G/HS/87/2			
8701.10.90	---Other	9.2%	G/HS/87/2			
8701.20.00	Road tractors for semi-trailers	9.2%	G/HS/87/2			
	Track-laying tractors					
8701.30.10	---Powered by an internal combustion engine	Free	G/HS/87/2			
8701.30.90	---Other	9.2%	G/HS/87/2			
	Other					
	---Powered by an internal combustion engine:					
8701.90.11	----Of a kind for hauling logs (log skidders)	8%	G/HS/87/2			
8701.90.19	----Other	Free	G/HS/87/2			
8701.90.90	---Other	9.2%	G/HS/87/2			
	Public-transport type passenger motor vehicles.					
8702.10.00	-With compression-ignition internal combustion piston engine (diesel or semi-diesel)	9.2%	G/HS/87/2			
8702.90.00	-Other	9.2%	G/HS/87/2			
	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.					
	Vehicles specially designed for travelling on snow; golf cars and similar vehicles					
8703.10.10	---Recreational or sporting vehicles specially designed for travelling on snow	9.2%	G/HS/87/2			
8703.10.90	---Other	9.2%	G/HS/87/2			
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:					
8703.21.00	--Of a cylinder capacity not exceeding 1,000 cc	9.2%	G/HS/87/2			
8703.22.00	--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	9.2%	G/HS/87/2			

762

SCHEDULE V
CANADA

87-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8703.23.00	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	9.2%	G/HS/87/2			
8703.24.00	--Of a cylinder capacity exceeding 3,000 cc	9.2%	G/HS/87/2			
	-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):					
8703.31.00	--Of a cylinder capacity not exceeding 1,500 cc	9.2%	G/HS/87/2			
8703.32.00	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	9.2%	G/HS/87/2			
8703.33.00	--Of a cylinder capacity exceeding 2,500 cc	9.2%	G/HS/87/2			
8703.90.00	-Other	9.2%	G/HS/87/2			
	Motor vehicles for the transport of goods.					
8704.10.00	-Dumpers designed for off-highway use	9.2%	G/HS/87/2			
	-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):					
8704.21.00	--g.v.w. not exceeding 5 tonnes	9.2%	G/HS/87/2			
8704.22.00	--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	9.2%	G/HS/87/2			
8704.23.00	--g.v.w. exceeding 20 tonnes	9.2%	G/HS/87/2			
	-Other, with spark-ignition internal combustion piston engine:					
8704.31.00	--g.v.w. not exceeding 5 tonnes	9.2%	G/HS/87/2			
8704.32.00	--g.v.w. exceeding 5 tonnes	9.2%	G/HS/87/2			
8704.90.00	-Other	9.2%	G/HS/87/2			
	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries (wreckers), crane lorries (mobile cranes), fire fighting vehicles, concrete mixer lorries (concrete-mixers), road sweeper lorries (road sweepers), spraying lorries (spraying vehicles), mobile workshops, mobile radiological units).					
8705.10.00	-Crane lorries (mobile cranes)	9.2%	G/HS/87/2			
8705.20.00	-Mobile drilling derricks	9.2%	G/HS/87/2			
8705.30.00	-Fire fighting vehicles	10.2%	G/HS/87/2			

21
02

SCHEDULE V
CANADA

87-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
8705.40.00	-Concrete-mixer lorries (concrete-mixers)	9.2%	G/HS/87/2			
8705.90.00	-Other	9.2%	G/HS/87/2			
	Chassis fitted with engines, for the motor vehicles of heading Nos. 87.01 to 87.05.					
8706.00.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8706.00.90	---Other	9.2%	G/HS/87/2			
	Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05.					
8707.10.10	-For the vehicles of heading No. 87.03	12.2%	G/HS/87/2			
8707.10.90	---For camper vehicles	9.2%	G/HS/87/2			
	-Other					
8707.90.10	---Cabs for the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8707.90.90	---Other	9.2%	G/HS/87/2			
	Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.					
8708.10.00	-Bumpers and parts thereof	9.2%	G/HS/87/2			
	-Other parts and accessories of bodies (including cabs):					
8708.21.00	--Safety seat belts	9.2%	G/HS/87/2			
	--Other					
8708.29.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
	---Other:					
8708.29.91	----Veterinary units, designed for the transportation and storage of veterinary equipment and preparations, for installation on motor vehicles; parts and accessories of the foregoing	13.6%	G/HS/87/2			
8708.29.92	----Truck caps	11.9%	G/HS/87/2			
8708.29.93	----Floor mats of plastics	17.5%	G/HS/87/2			
8708.29.94	----Seat covers of plastics	13.6%	G/HS/87/2			
8708.29.95	----Seat covers of textile materials	25%	G/HS/87/2			
8708.29.99	----Other	9.2%	G/HS/87/2			

SCHEDULE V
CANADA

87-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	-Brakes and servo-brakes and parts thereof:					
	--Mounted brake linings					
8708.31.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8708.31.90	---Other	9.2%	G/HS/87/2			
	--Other					
8708.39.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8708.39.90	---Other	9.2%	G/HS/87/2			
	-Gear boxes (transmissions)					
8708.40.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8708.40.90	---Other	9.2%	G/HS/87/2			
	-Drive-axes with differential, whether or not provided with other transmission components					
8708.50.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8708.50.90	---Other	9.2%	G/HS/87/2			
	-Non-driving axles and parts thereof					
8708.60.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8708.60.90	---Other	9.2%	G/HS/87/2			
	-Road wheels and parts and accessories thereof					
8708.70.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8708.70.90	---Other	9.2%	G/HS/87/2			
8708.80.00	-Suspension shock-absorbers	9.2%	G/HS/87/2			
	-Other parts and accessories:					
	--Radiators					
8708.91.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8708.91.90	---Other	9.2%	G/HS/87/2			
	--Silencers (mufflers) and exhaust pipes					
8708.92.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8708.92.90	---Other	9.2%	G/HS/87/2			
	--Clutches and parts thereof					
8708.93.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
8708.93.90	---Other	9.2%	G/HS/87/2			
	--Steering wheels, steering columns and steering boxes					
8708.94.10	---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			

765

SCHEDULE V
CANADA

B7-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8708.94.90	---Other	9.2%	G/HIS/87/2			
8708.99.10	---Other ---For the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HIS/87/2			
8708.99.91	---Other: ----Veterinary units, designed for the transportation and storage of veterinary equipment and preparations, for installation in motor vehicles; parts and accessories of the foregoing	13.6%	G/HIS/87/2			
8708.99.99	----Other Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	9.2%	G/HIS/87/2			
8709.11.00	-Vehicles: --Electrical	9.2%	G/HIS/87/2			
8709.19.11	---Tractors (other than tractors of heading No. 87.01): ----Yard shunting tractors (terminal tractors)	9.2%	G/HIS/87/2			
8709.19.19	----Other	Free	G/HIS/87/2			
8709.19.90	---Other	9.2%	G/HIS/87/2			
8709.90.10	-Parts ---Of the goods of tariff item No. 8709.19.19	Free	G/HIS/87/2			
8709.90.20	---Of the goods of tariff item No. 8709.19.11 or 8709.19.90	9.2%	G/HIS/87/2			
8709.90.90	---Other	9.2%	G/HIS/87/2			
8710.00.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	9.2%	G/HIS/87/2			

766

SCHEDULE V
CANADA

B7-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8711.10.00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. -With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	12.5%	G/HS/87/2			
8711.20.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	12.5%	G/HS/87/2			
8711.30.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	8%	G/HS/87/2			
8711.40.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	8%	G/HS/87/2			
8711.50.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	8%	G/HS/87/2			
8711.90.00	-Other	10.3%	G/HS/87/2			
8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorized.	13.2%	G/HS/87/2			
8713.10.00	Invalid carriages (wheelchairs), whether or not motorized or otherwise mechanically propelled. -Not mechanically propelled	9.2%	G/HS/87/2			
8713.90.00	-Other	9.2%	G/HS/87/2			
8714.11.00	Parts and accessories of vehicles of heading Nos. 87.11 to 87.13. -Of motorcycles (including mopeds): --Saddles	9.5%	G/HS/87/2			
8714.19.00	--Other	9.5%	G/HS/87/2			
8714.20.00	-Of invalid carriages (wheelchairs) -Other: --Frames and forks, and parts thereof	9.2%	G/HS/87/2			
8714.91.00	--Wheel rims and spokes	10.2%	G/HS/87/2			
8714.92.00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10.2%	G/HS/87/2			
8714.93.00						

767

SCHEDULE V
CANADA

R7-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR's on Earlier Concessions
8714.94.00	--Brakes, including coaster braking hubs, and hub brakes, and parts thereof	10.2%	G/HS/87/2			
8714.95.00	--Saddles	11.3%	G/HS/87/2			
8714.96.00	--Pedals and crank-gear, and parts thereof	10.2%	G/HS/87/2			
	--Other					
8714.99.10	---Of side-cars	8%	G/HS/87/2			
8714.99.20	---Of bicycles or of other cycles	10.2%	G/HS/87/2			
8715.00.00	Baby carriages and parts thereof.	12.5%	G/HS/87/2			
	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.					
	-Trailers and semi-trailers of the caravan type, for housing or camping					
8716.10.10	---For housing	15%	G/HS/87/2			
	---For camping:					
8716.10.21	----Travel trailers and tent trailers	10.2%	G/HS/87/2			
8716.10.29	----Other	10.4%	G/HS/87/2			
	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes					
8716.20.10	---Automatic bale stacking wagons	Free	G/HS/87/2			
8716.20.90	---Other	10.4%	G/HS/87/2			
	-Other trailers and semi-trailers for the transport of goods:					
8716.31.00	--Tanker trailers and tanker semi-trailers	15%	G/HS/87/2			
	--Other					
8716.39.10	---Aluminum construction drop-centre livestock trailers having a g.v.w. of 11.778 tonnes or more and a length exceeding 12 m	15%	G/HS/87/2			
8716.39.20	---Farm, logging or freight wagons	8%	G/HS/87/2			
8716.39.30	---Non commercial snowmobile, utility, boat or horse trailers and trailers for use as permanent mountings for machinery or equipment	10.2%	G/HS/87/2			
8716.39.40	---Trailers and semi-trailers, for the tractors of tariff item No. 8701.20.00 or for the motor vehicles of heading No. 87.04	15%	G/HS/87/2			

766

SCHEDULE V
CANADA

87-8

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8716.39.50	---Trailers for the self-propelled logging trucks of heading No. 87.04	9.2%	G/HS/87/2			
8716.39.90	---Other	10.4%	G/HS/87/2			
8716.40.00	-Other trailers and semi-trailers	15%	G/HS/87/2			
	-Other vehicles					
8716.80.10	---For the transport of persons	6.8%	G/HS/87/2			
8716.80.20	---For the transport of goods	10.2%	G/HS/87/2			
	-Parts					
8716.90.10	---For the wagons of tariff item No. 8716.20.10; hitches and couplings, for use on the farm	Free	G/HS/87/2			
8716.90.20	---For the vehicles of tariff item No. 8716.39.20	8%	G/HS/87/2			
8716.90.30	---For the vehicles of tariff item No. 8716.80.10	6.8%	G/HS/87/2			
8716.90.40	---For the vehicles of tariff item No. 8716.39.50	9.2%	G/HS/87/2			
8716.90.90	---Other	10.2%	G/HS/87/2			

768

**SCHEDULE V
CANADA**

88-i

Chapter 88

AIRCRAFT, SPACECRAFT AND PARTS THEREOF

770

**SCHEDULE V
CANADA**

88-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8801.10.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. -Gliders and hang gliders	Free	G/HS/87/2			
8801.90.10	-Other	17.6%	G/HS/87/2			
8801.90.90	---Captive balloons ---Other	Free	G/HS/87/2			
	Other aircraft (for example, helicopters, airplanes); spacecraft (including satellites) and spacecraft launch vehicles.					
8802.11.00	-Helicopters: --Of an unladen weight not exceeding 2,000 kg	Free	G/HS/87/2			
8802.12.00	--Of an unladen weight exceeding 2,000 kg	Free	G/HS/87/2			
8802.20.00	-Airplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	G/HS/87/2			
8802.30.00	-Airplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	G/HS/87/2			
8802.40.00	-Airplanes and other aircraft, of an unladen weight exceeding 15,000 kg -Spacecraft (including satellites) and spacecraft launch vehicles	Free	G/HS/87/2			
8802.50.10	---Satellites	10.3%	G/HS/87/2			
8802.50.90	---Other	Free	G/HS/87/2			
	Parts of goods of heading No. 88.01 or 88.02.					
8803.10.00	-Propellers and rotors and parts thereof	Free	G/HS/87/2			
8803.20.00	-Under-carriages and parts thereof	Free	G/HS/87/2			
8803.30.00	-Other parts of airplanes or helicopters	Free	G/HS/87/2			
	-Other					
8803.90.10	---Of spacecraft	9.2%	G/HS/87/2			
8803.90.20	---Of captive balloons	17.6%	G/HS/87/2			
8803.90.90	---Other	Free	G/HS/87/2			
	Parachutes (including dirigible parachutes) and rotachutes; parts thereof and accessories thereto.					
8804.00.10	---Parachutes and rotachutes	25%	G/HS/87/2			
8804.00.90	-- Parts and accessories	10.2%	G/HS/87/2			

SCHEDULE V
CANADA

BB-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8805.10.00	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles. -Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	9.2%	G/HS/87/2			
8805.20.00	-Ground flying trainers and parts thereof	Free	G/HS/87/2			

Chapter 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Supplementary Note.

1. The Governor in Council, on the recommendation of the Minister of Finance, may make regulations reducing or removing any customs duties imposed under this Act on goods of Chapter 89 in such circumstances and under such terms and conditions as are prescribed in the regulations.

SCHEDULE V
CANADA

89-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
8901.10.00	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	UNBOUND				
8901.20.00	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	UNBOUND				
8901.30.00	-Tankers	UNBOUND				
8901.90.10	-Refrigerated vessels, other than those of subheading No. 8901.20	UNBOUND				
8901.90.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	15%	G/HIS/87/2			
8901.90.90	---Open vessels	UNBOUND				
8901.90.90	---Other	UNBOUND				
8902.00.10	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	UNBOUND				
8902.00.10	---Of a registered length not exceeding 30.5 m	UNBOUND				
8902.00.20	---Of a registered length exceeding 30.5 m	UNBOUND				
8903.10.00	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	15%	G/HIS/87/2			
8903.10.00	-Inflatable	15%	G/HIS/87/2			
8903.91.00	-Other: --Sailboats, with or without auxiliary motor	15%	G/HIS/87/2			
8903.92.00	--Motorboats, other than outboard motorboats	15%	G/HIS/87/2			
8903.92.00	--Other	Free	G/HIS/87/2			
8903.99.10	---Racing shells	Free	G/HIS/87/2			
8903.99.91	---Other: ----Of an overall length not exceeding 9.2 m	15%	G/HIS/87/2			
8903.99.92	----Of an overall length exceeding 9.2 m	15%	G/HIS/87/2			
8904.00.00	Tugs and pusher craft.	UNBOUND				

774

SCHEDULE V
CANADA

89-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
8905.10.00	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	UNBOUND				
	-Dredgers	UNBOUND				
8905.20.10	-Floating or submersible drilling or production platforms	UNBOUND				
	---Drilling platforms	UNBOUND				
	---Production platforms	UNBOUND				
	-Other	UNBOUND				
8905.90.10	---Drilling ships, drilling barges and floating drilling rigs	UNBOUND				
	---Other	UNBOUND				
8906.00.10	Other vessels, including warships and lifeboats other than rowing boats.	15%	G/HS/87/2			
	---Open vessels	UNBOUND				
	---Other	UNBOUND				
8907.10.00	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	15%	G/HS/87/2			
	-Inflatable rafts	UNBOUND				
	-Other	UNBOUND				
8907.90.10	---Buoys and beacons	10.3%	G/HS/87/2			
	---Other	UNBOUND				
8908.00.00	Vessels and other floating structures for breaking up (scrapping).	UNBOUND				

775

**SCHEDULE V
CANADA**

XVIII - 1

Section XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;
PARTS AND ACCESSORIES THEREOF

**SCHEDULE V
CANADA**

90-i

Chapter 90

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,
CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS
AND APPARATUS, PARTS AND ACCESSORIES THEREOF**

Notes.

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No. 42.04) or of textile material (heading No. 59.11);
 - (b) Refractory goods of heading No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;
 - (c) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);
 - (d) Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (f) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (heading Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading No. 84.81;
 - (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound heads (heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading 85.39; optical fibre cables of heading No. 85.44;
 - (h) Searchlights or spotlights of heading No. 94.05;
 - (i) Articles of Chapter 95;
 - (k) Capacity measures, which are to be classified according to their constituent material; or
 - (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).

177

**SCHEDULE V
CANADA**

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
 - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings.
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind.
 - (c) All other parts and accessories are to be classified in heading No. 90.33.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI, such telescopic sights and telescopes are to be classified in heading No. 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.
6. Heading No. 90.32 applies only to:
 - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Supplementary Note.

1. For the purpose of the tariff items of this Chapter, the term "electrical" when used in reference to instruments, appliances, apparatus and machines, refers to those articles the operation of which depends on an electrical phenomenon which varies according to the factor to be determined.

SCHEDULE V
CANADA

90-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9001.10.00	<p>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.</p> <p>-Optical fibres, optical fibre bundles and cables</p>	10.2%	G/HS/87/2			
9001.20.00	-Sheets and plates of polarizing material	12.5%	G/HS/87/2			
9001.30.00	-Contact lenses	Free	G/HS/87/2			
9001.40.10	-Spectacle lenses of glass	Free	G/HS/87/2			
9001.40.10	---Designed for use by workers employed in hazardous work	Free	G/HS/87/2			
9001.40.90	---Other	10.2%	G/HS/87/2			
9001.50.10	-Spectacle lenses of other materials	Free	G/HS/87/2			
9001.50.10	---Designed for use by workers employed in hazardous work	Free	G/HS/87/2			
9001.50.90	---Other	10.2%	G/HS/87/2			
9001.90.10	-Other	Free	G/HS/87/2			
9001.90.10	---Colour filters for photographic cameras; halftone or similar printing screens	Free	G/HS/87/2			
9001.90.20	---Diffraction gratings, proof planes and optical flats	7.5%	G/HS/87/2			
9001.90.90	---Other	12.3%	G/HS/87/2			
	<p>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.</p> <p>-Objective lenses: --for cameras, projectors or photographic enlargers or reducers</p>					

SCHEDULE V
CANADA

90-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
9002.11.10	---For instant-print cameras; for cameras making negatives or positives of a width exceeding 8 cm and a length exceeding 10.5 cm; for enlargers making negatives or positives of a width exceeding 10 cm and a length exceeding 12.5 cm; for colour television cameras; for use in the manufacture of projectors or photographic cameras	Free	G/HS/87/2			
9002.11.20	---For cinematographic projectors	9.2%	G/HS/87/2			
9002.11.90	---Other	7.5%	G/HS/87/2			
9002.19.10	---Other					
9002.19.10	---For photogrammetric instruments; for rangefinders; for microfilm reader-printers; for microscopes; objective lenses of a diameter of not less than 6 cm nor more than 20.5 cm for astronomical telescopes	Free	G/HS/87/2			
9002.19.90	---Other	7.5%	G/HS/87/2			
9002.20.10	-Filters					
9002.20.10	---Colour filters for photographic cameras; filters for photogrammetric or stereoscopic instruments; polarizing filters for microscopes	Free	G/HS/87/2			
9002.20.90	---Other	7.5%	G/HS/87/2			
9002.90.10	-Other					
9002.90.10	---Lenses, viewfinders and eyepieces, of a kind used with the equipment and apparatus specified in tariff item Nos. 9002.11.10 and 9002.19.10; halftone or similar printing screens	Free	G/HS/87/2			
9002.90.20	---Mirrors for projectors; viewfinders and additional lenses for cinematographic projectors	9.2%	G/HS/87/2			
9002.90.30	---Other mirrors	11.3%	G/HS/87/2			
9002.90.90	---Other	7.5%	G/HS/87/2			
9003.11.10	Frames and mountings for spectacles, goggles or the like, and parts thereof. -Frames and mountings: --Of plastics					
9003.11.10	---For safety goggles or safety spectacles designed for use by workers employed in hazardous work; for prismatic eyeglasses for reading	Free	G/HS/87/2			

780

SCHEDULE V
CANADA

90-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9003.11.20	---For other spectacles, goggles or the like	9.2%	G/HS/87/2			
9003.19.10	--Of other materials ---For safety goggles or safety spectacles designed for use by workers employed in hazardous work; for prismatic eyeglasses for reading	Free	G/HS/87/2			
9003.19.20	---For other spectacles, goggles or the like	9.2%	G/HS/87/2			
9003.90.10	-Parts ---Of safety goggles or safety spectacles designed for use by workers employed in hazardous work; of prismatic eyeglasses for reading	Free	G/HS/87/2			
9003.90.21	----Unfinished	Free	G/HS/87/2			
9003.90.22	----Finished	9.2%	G/HS/87/2			
9004.10.00	Spectacles, goggles and the like, corrective, protective or other. -Sunglasses	10.2%	G/HS/87/2			
9004.90.10	-Other ---Safety goggles and safety spectacles, designed for use by workers employed in hazardous work; prismatic eyeglasses for reading	Free	G/HS/87/2			
9004.90.90	---Other	10.2%	G/HS/87/2			
9005.10.00	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. -Binoculars	7.5%	G/HS/87/2			
9005.80.10	-Other instruments ---Astronomical telescopes having an objective mirror of a diameter of 7.5 cm or more but not exceeding 51 cm or having an objective lens of a diameter of 6 cm or more but not exceeding 20.5 cm	7.5%	G/HS/87/2			
9005.80.90	---Other -Parts and accessories (including mountings)	7.3%	G/HS/87/2			

SCHEDULE V
CANADA

90-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
9005.90.10	---Of the telescopes of tariff item No. 9005.80.10	7.5%	G/HS/87/2			
9005.90.90	---Other	9.3%	G/HS/87/2			
9006.10.00	<p>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.</p> <p>-Cameras of a kind used for preparing printing plates or cylinders</p> <p>-Cameras of a kind used for recording documents on microfilm, microfiche or other microforms</p>	7.5%	G/HS/87/2			
9006.20.10	---For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm	Free	G/HS/87/2			
9006.20.20	<p>---For making negatives or positives of other sizes</p> <p>-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes</p>	7.5%	G/HS/87/2			
9006.30.10	---For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm	Free	G/HS/87/2			
9006.30.20	---For making negatives or positives of other sizes	7.5%	G/HS/87/2			
9006.40.00	-Instant print cameras	Free	G/HS/87/2			
9006.51.00	-Other cameras: --With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	7.5%	G/HS/87/2			
9006.52.00	--Other, for roll film of a width less than 35 mm	7.5%	G/HS/87/2			
9006.53.00	--Other, for roll film of a width of 35 mm	7.5%	G/HS/87/2			
9006.59.10	--Other ---For making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm	Free	G/HS/87/2			
9006.59.20	---For making negatives or positives of other sizes -Photographic flashlight apparatus and flashbulbs:	7.5%	G/HS/87/2			

782

SCHEDULE V
CANADA

90-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GAIT Schedule in	INR'S on Earlier Concessions
9006.61.00	--Discharge lamp ("electronic") flashlight apparatus	10%	G/HIS/87/2			
9006.62.00	--Flashbulbs, flashcubes and the like	10%	G/HIS/87/2			
9006.69.10	--Other ---Flash guns	Free	G/HIS/87/2			
9006.69.90	---Other	7.5%	G/HIS/87/2			
	-Parts and accessories:					
	--For cameras					
9006.91.10	---Colour filter holders, diffusion discs and holders, lantern slide attachments, lens hoods, polarizing screens and holders, stands, tripods, tripod tops and vignettors; parts of the foregoing	Free	G/HIS/87/2			
	---Other:					
9006.91.91	----Parts of instant-print cameras or of cameras for making negatives or positives of a width exceeding 8 cm and of a length exceeding 10.5 cm; parts of the goods of tariff item No. 9006.10.00	Free	G/HIS/87/2			
9006.91.92	----Shutters and parts thereof, for use in the manufacture of cameras; unfinished parts for use in the manufacture of cameras	Free	G/HIS/87/2			
9006.91.99	----Other	7.6%	G/HIS/87/2			
	--Other					
9006.99.10	---Parts of the goods of tariff item No 9006.69.10	Free	G/HIS/87/2			
9006.99.90	---Other	9.2%	G/HIS/87/2			
	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.					
	-Cameras:					
9007.11.00	--For film of less than 16 mm width or for double-8 mm film	7.5%	G/HIS/87/2			
9007.19.00	--Other	7.5%	G/HIS/87/2			
	-Projectors:					
9007.21.00	--For film of less than 16 mm width	9.2%	G/HIS/87/2			
9007.29.00	--Other	9.2%	G/HIS/87/2			
	-Parts and accessories:					
	--For cameras					

107
53

SCHEDULE V
CANADA

90-6

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
9007.91.10	---Colour filter holders, diffusion discs and holders, lens hoods, polarizing screens and holders, stands, tripods, tripod tops and vignettters; parts of the foregoing	Free	G/HS/87/2			
9007.91.90	---Other --For projectors	7.5%	G/HS/87/2			
9007.92.11	---Parts: ----For use in the manufacture of projectors	Free	G/HS/87/2			
9007.92.19	----Other	9.2%	G/HS/87/2			
9007.92.20	---Accessories	7.5%	G/HS/87/2			
	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.					
9008.10.00	-Slide projectors -Microfilm, microfiche or other microform readers, whether or not capable of producing copies	9.2%	G/HS/87/2			
9008.20.10	---Microfilm or microfiche reader-printers	Free	G/HS/87/2			
9008.20.90	---Other	9.2%	G/HS/87/2			
9008.30.00	-Other image projectors -Photographic (other than cinematographic) enlargers and reducers	8.3%	G/HS/87/2			
9008.40.10	---Enlargers designed to accommodate negatives or positives of a width exceeding 10 cm and of a length exceeding 12.5 cm	Free	G/HS/87/2			
9008.40.90	---Other -Parts and accessories	7.5%	G/HS/87/2			
9008.90.11	---Parts: ----Of microfilm or microfiche reader-printers; of enlargers designed to accommodate negatives or positives of a width exceeding 10 cm and of a length exceeding 12.5 cm	Free	G/HS/87/2			
9008.90.12	----For use in the manufacture of projectors	Free	G/HS/87/2			
9008.90.19	----Other	7.5%	G/HS/87/2			
9008.90.20	---Accessories	10.8%	G/HS/87/2			

704

SCHEDULE V
CANADA

90-7

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9009.11.00	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus. -Electrostatic photo-copying apparatus: --Operating by reproducing the original image directly onto the copy (direct process)	Free	G/HS/87/2			
9009.12.00	--Operating by reproducing the original image via an intermediate onto the copy (indirect process)	Free	G/HS/87/2			
9009.21.00	-Other photo-copying apparatus: --Incorporating an optical system	Free	G/HS/87/2			
9009.22.00	--Of the contact type	Free	G/HS/87/2			
9009.30.00	-Thermo-copying apparatus	Free	G/HS/87/2			
9009.90.00	-Parts and accessories	Free	G/HS/87/2			
9010.10.00	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitized semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens. -Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper -Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	Free	G/HS/87/2			
9010.20.10	---For X-ray film ---Other:	Free	G/HS/87/2			
9010.20.91	----Ferro-type plates; film or paper processors for photo-finishing; film or print dryers; mounting presses; negative or sheet-film hangers; print straighteners; print washers; tanks and trays for negative and positive processing	Free	G/HS/87/2			
9010.20.99	--- Other	7.5%	G/HS/87/2			
9010.30.00	-Projection screens -Parts and accessories	6.8%	G/HS/87/2			

785

SCHEDULE V
CANADA

90-8

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
9010.90.10	---Of the goods of tariff item No. 9010.10.00, 9010.20.10 or 9010.20.91	Free	G/HS/87/2			
9010.90.20	---Of the goods of tariff item No. 9010.20.99 or 9010.30.00	7.5%	G/HS/87/2			
	Compound optical microscopes, including those for microphotography, microcinematography or microprojection.					
9011.10.00	-Stereoscopic microscopes	Free	G/HS/87/2			
9011.20.00	-Other microscopes, for microphotography, microcinematography or microprojection	Free	G/HS/87/2			
9011.80.00	-Other microscopes	Free	G/HS/87/2			
9011.90.00	-Parts and accessories	Free	G/HS/87/2			
	Microscopes other than optical microscopes; diffraction apparatus.					
9012.10.00	-Microscopes other than optical microscopes and diffraction apparatus	Free	G/HS/87/2			
9012.90.00	-Parts and accessories	Free	G/HS/87/2			
	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.					
9013.10.00	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	7.5%	G/HS/87/2			
9013.20.00	-Lasers, other than laser diodes	10.3%	G/HS/87/2			
	-Other devices, appliances and instruments					
9013.80.10	---Liquid crystal devices; stereoscopes	Free	G/HS/87/2			
	---Mounted glass mirrors, optically worked, not specified or included elsewhere in this Chapter:					
9013.80.21	----For motor vehicles	9.2%	G/HS/87/2			
9013.80.29	----Other	11.3%	G/HS/87/2			
9013.80.90	---Other	7.5%	G/HS/87/2			
	-Parts and accessories					

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9013.90.10	---Of the goods of tariff item No. 9013.10.00	7.5%	G/HS/87/2			
9013.90.20	---Of the goods of tariff item No. 9013.20.00	10.3%	G/HS/87/2			
9013.90.30	---Of the goods of tariff item No. 9013.80.10, 9013.80.21, 9013.80.29 or 9013.80.90	7.5%	G/HS/87/2			
	Direction finding compasses; other navigational instruments and appliances.					
	-Direction finding compasses					
9014.10.10	---For marine or aeronautical navigation	Free	G/HS/87/2			
9014.10.90	---Other	5.1%	G/HS/87/2			
9014.20.00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	G/HS/87/2			
	-Other instruments and appliances					
9014.80.10	---Marine automatic pilots	9.2%	G/HS/87/2			
9014.80.20	---Sonar and echo sounding equipment	10.3%	G/HS/87/2			
9014.80.30	---Sextants	7.5%	G/HS/87/2			
9014.80.90	---Other	7.5%	G/HS/87/2			
	-Parts and accessories					
	---Of direction finding compasses:					
9014.90.11	----Of the goods of tariff item No. 9014.10.10	Free	G/HS/87/2			
9014.90.12	----Of the goods of tariff item No. 9014.10.90	7.5%	G/HS/87/2			
9014.90.20	---Of the goods of tariff item No. 9014.20.00	Free	G/HS/87/2			
9014.90.30	---Of the goods of tariff item No. 9014.80.10	9.2%	G/HS/87/2			
9014.90.40	---Of the goods of tariff item No. 9014.80.20 or 9014.80.30	10.3%	G/HS/87/2			
9014.90.50	---Of the goods of tariff item No. 9014.80.90	7.5%	G/HS/87/2			
	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.					
	-Rangefinders					
9015.10.10	-- For photographic cameras	Free	G/HS/87/2			
9015.10.90	---Other	4%	G/HS/87/2			
	-Theodolites and tacheometers					

787

SCHEDULE V
CANADA

90-10

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR's on Earlier Concessions
9015.20.10	---Magnetic theodolites	Free	G/HS/87/2			
9015.20.90	---Other	4%	G/HS/87/2			
9015.30.00	-Levels	4%	G/HS/87/2			
9015.40.00	-Photogrammetrical surveying instruments and appliances	Free	G/HS/87/2			
	-Other instruments and appliances					
9015.80.10	---Geophysical instruments, excluding theodolites of subheading No. 9015.20, magnetometers, gravimeters and geophone stringers	Free	G/HS/87/2			
9015.80.20	---Anemometers and other instruments for measuring wind direction; cellometers; visibility meters, including transmissometers	10.3%	G/HS/87/2			
9015.80.30	---Oceanographic research instruments and appliances	9.2%	G/HS/87/2			
9015.80.90	---Other	5.8%	G/HS/87/2			
	-Parts and accessories					
9015.90.10	---Of the goods of tariff item No. 9015.10.10, 9015.20.10, 9015.40.00, 9015.80.10 or 9015.80.30	Free	G/HS/87/2			
9015.90.20	---Of the goods of tariff item No. 9015.80.20	10.3%	G/HS/87/2			
9015.90.30	---Of the goods of tariff item No. 9015.10.90, 9015.20.90, 9015.30.00 or 9015.80.90	4%	G/HS/87/2			
	Balances of a sensitivity of 5 cg or better, with or without weights.					
9016.00.10	---Balances	10.2%	G/HS/87/2			
9016.00.90	---Parts	10.2%	G/HS/87/2			
	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.					
	-Drafting tables and machines, whether or not automatic					
9017.10.10	---Drafting machines	4%	G/HS/87/2			
9017.10.20	---Drafting tables	13.1%	G/HS/87/2			

788

SCHEDULE V
CANADA

90-11

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9017.20.00	-Other drawing, marking-out or mathematical calculating instruments	4.8%	G/HS/87/2			
9017.30.00	-Micrometers, callipers and gauges	6.3%	G/HS/87/2			
9017.80.10	-Other instruments ---Measuring rules and tapes; rulers of a kind used in schools	10.2%	G/HS/87/2			
9017.80.90	---Other, including map measurers	7.1%	G/HS/87/2			
9017.90.10	-Parts and accessories ---Of the goods of tariff item No. 9017.10.20	13.1%	G/HS/87/2			
9017.90.20	---Of the goods of tariff item No. 9017.10.10, 9017.20.00, 9017.30.00, 9017.80.10 or 9017.80.90	5.3%	G/HS/87/2			
	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.					
	-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):					
9018.11.00	--Electro-cardiographs	9.2%	G/HS/87/2			
9018.19.00	--Other	9.2%	G/HS/87/2			
9018.20.00	-Ultra-violet or infra-red ray apparatus	9.2%	G/HS/87/2			
	-Syringes, needles, catheters, cannulae and the like:					
9018.31.00	--Syringes, with or without needles	9.2%	G/HS/87/2			
9018.32.00	--Tubular metal needles and needles for sutures	9.2%	G/HS/87/2			
9018.39.00	--Other	9.2%	G/HS/87/2			
	-Other instruments and appliances, used in dental sciences:					
9018.41.00	--Dental drill engines, whether or not combined on a single base with other dental equipment	Free	G/HS/87/2			
9018.49.00	--Other	Free	G/HS/87/2			
9018.50.00	-Other ophthalmic instruments and appliances	9.2%	G/HS/87/2			
9018.90.00	-Other instruments and appliances	9.2%	G/HS/87/2			

709

SCHEDULE V
CANADA

90-12

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
9019.10.10	<p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</p> <p>-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus</p>	9.2%	G/HS/87/2			
9019.10.20	---Mechano-therapy appliances; power-operated massage apparatus; psychological aptitude-testing apparatus	13.6%	G/HS/87/2			
9019.20.00	<p>---Manually operated massage apparatus</p> <p>-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p>	4.8%	G/HS/87/2			
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	Free	G/HS/87/2			
9021.11.00	<p>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; 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.</p> <p>-Artificial joints and other orthopaedic or fracture appliances:</p>	9.2%	G/HS/87/2			
9021.19.10	--Artificial joints	UNBOUND	G/HS/87/2			
9021.19.10	---Plaster bandage splints	17.5%	G/HS/87/2			
9021.19.20	---Surgical trusses and suspensory bandages; orthopaedic abdominal supports	Free	G/HS/87/2			
9021.19.30	---Other orthopaedic or fracture appliances	UNBOUND	G/HS/87/2			
9021.21.00	<p>-Artificial teeth and dental fittings:</p> <p>--Artificial teeth</p>	UNBOUND				
9021.29.10	<p>--Other</p> <p>---Dental fittings but not including dental prostheses</p>	UNBOUND				

790

SCHEDULE V
CANADA

90-13

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9021.29.20	---Dental prostheses including dentures, bridges and crowns	UNBOUND				
9021.30.00	-Other artificial parts of the body	Free	G/HS/87/2			
9021.40.00	-Hearing aids, excluding parts and accessories	Free	G/HS/87/2			
9021.50.00	-Pacemakers for stimulating heart muscles, excluding parts and accessories	9.2%	G/HS/87/2			
9021.90.00	-Other	9.2%	G/HS/87/2			
	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.					
	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:					
9022.11.00	--For medical, surgical, dental or veterinary uses	Free	G/HS/87/2			
9022.19.00	--For other uses	9.2%	G/HS/87/2			
	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:					
9022.21.00	--For medical, surgical, dental or veterinary uses	9.2%	G/HS/87/2			
9022.29.00	--For other uses	9.2%	G/HS/87/2			
9022.30.00	-X-ray tubes	9.2%	G/HS/87/2			
9022.90.00	-Other, including parts and accessories	9.2% ¹¹	G/HS/87/2			
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	Free	G/HS/87/2			

¹¹ Parts for the apparatus of subheading 9022.11 when for medical, surgical or dental uses bound at Free

791

SCHEDULE V
CANADA

90-14

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).					
	-Machines and appliances for testing metals					
9024.10.10	---Electrical testing machines and appliances	Free	G/HS/87/2			
9024.10.90	---Other	7.5%	G/HS/87/2			
	-Other machines and appliances					
9024.80.10	---For testing concrete	10.3%	G/HS/87/2			
	---Other:					
9024.80.91	----Paper and paperboard testing machines and appliances; electrical testing machines and appliances	Free	G/HS/87/2			
9024.80.99	----Other	7.5%	G/HS/87/2			
	-Parts and accessories					
9024.90.10	---Of the goods of tariff item No. 9024.80.10	10.3%	G/HS/87/2			
9024.90.20	---Of the goods of tariff item No. 9024.10.10 or 9024.80.91	Free	G/HS/87/2			
9024.90.30	---Of the goods of tariff item No. 9024.10.90 or 9024.80.99	7.5%	G/HS/87/2			
	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.					
	-Thermometers, not combined with other instruments:					
	--Liquid-filled, for direct reading					
9025.11.10	---Clinical thermometers	Free	G/HS/87/2			
9025.11.90	---Other	7.5%	G/HS/87/2			
	--Other					
9025.19.10	---Electrical thermometers	10.3%	G/HS/87/2			
9025.19.90	---Other	7.5%	G/HS/87/2			
9025.20.00	-Barometers, not combined with other instruments	7%	G/HS/87/2			
	-Other instruments					
9025.80.10	---Pyrometers, other than infra-red pyrometers	10.3%	G/HS/87/2			
	---Other:					

SCHEDULE V
CANADA

90-15

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9025.80.91	----Instruments, appliances and machines designed for measuring the moisture content of agricultural produce; other electrical instruments	Free	G/HS/87/2			
9025.80.99	----Other	7.5%	G/HS/87/2			
	-Parts and accessories					
9025.90.10	---Transducers, other than humidity sensors	10.3%	G/HS/87/2			
	---Other:					
9025.90.91	----Of the goods of tariff item No. 9025.11.10 or 9025.80.91	Free	G/HS/87/2			
9025.90.92	----Of the goods of tariff item No. 9025.19.10 or 9025.80.10	10.3%	G/HS/87/2			
9025.90.93	----Of the goods of tariff item No. 9025.11.90, 9025.19.90, 9025.20.00 or 9025.80.99	7.5%	G/HS/87/2			
	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.					
	-For measuring or checking the flow or level of liquids					
9026.10.10	---Electrical flow meters	10.3%	G/HS/87/2			
	---Other:					
9026.10.91	----Electrical instruments and apparatus	Free	G/HS/87/2			
9026.10.99	----Other	8%	G/HS/87/2			
	-For measuring or checking pressure					
9026.20.10	---Electrical instruments and apparatus	Free	G/HS/87/2			
9026.20.90	---Other	7.5%	G/HS/87/2			
	-Other instruments or apparatus					
9026.80.10	---Electrical heat meters	Free	G/HS/87/2			
9026.80.90	---Other	8%	G/HS/87/2			
	-Parts and accessories					
9026.90.10	---Transducers	10.3%	G/HS/87/2			
	---Other:					
9026.90.91	----Of the goods of tariff item No. 9026.10.91, 9026.20.10 or 9026.80.10	Free	G/HS/87/2			
9026.90.92	----Of the goods of tariff item No. 9026.10.10	10.3%	G/HS/87/2			
9026.90.93	---Of the goods of tariff item No. 9026.10.99, 9026.20.90 or 9026.80.90	8%	G/HS/87/2			

793

SCHEDULE V
CANADA

90-16

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.					
9027.10.10	-Gas or smoke analysis apparatus	Free	G/HS/87/2			
9027.10.90	---Electrical analyzers	7.5%	G/HS/87/2			
	---Other					
	-Chromatographs and electrophoresis instruments					
9027.20.10	---Electrical instruments	Free	G/HS/87/2			
9027.20.90	---Other	7.5%	G/HS/87/2			
	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)					
9027.30.10	---Interferometric spectrophotometers (Fourier-transform type)	10.3%	G/HS/87/2			
	---Other:					
9027.30.91	----Electrical instruments and apparatus	Free	G/HS/87/2			
9027.30.99	----Other	7.5%	G/HS/87/2			
9027.40.00	-Exposure meters	Free	G/HS/87/2			
	-Other instruments and apparatus using optical radiations (UV, visible, IR)					
9027.50.10	---Densitometers; electrical instruments and apparatus	Free	G/HS/87/2			
9027.50.90	---Other	7.5%	G/HS/87/2			
	-Other instruments and apparatus					
9027.80.10	---Vibration, noise or spike energy measuring, analyzing or monitoring instruments; mass spectrometers; salinometers, titrimeters, pH and pH meters	10.3%	G/HS/87/2			
9027.80.80	---Other electrical instruments and apparatus	Free	G/HS/87/2			
9027.80.90	---Other	7.5%	G/HS/87/2			
	-Microtomes; parts and accessories					
	---Microtomes, including parts and accessories therefor:					
9027.90.11	----For medical purposes	Free	G/HS/87/2			
9027.90.19	----Other	9.2%	G/HS/87/2			
9027.90.20	---Transducers	10.3%	G/HS/87/2			

791

SCHEDULE V
CANADA

90-17

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9027.90.91	---Other parts and accessories: ----Of the goods of tariff item No. 9027.10.10, 9027.20.10, 9027.30.91, 9027.40.00, 9027.50.10 or 9027.80.80	Free	G/HS/87/2			
9027.90.92	----Of the goods of tariff item No. 9027.30.10 or 9027.80.10	10.3%	G/HS/87/2			
9027.90.93	----Of the goods of tariff item No. 9027.10.90, 9027.20.90, 9027.30.99, 9027.50.90 or 9027.80.90	7.5%	G/HS/87/2			
	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.					
9028.10.00	-Gas meters	10.2%	G/HS/87/2			
9028.20.10	-Liquid meters					
9028.20.10	---For fitting to pumps for dispensing fuel of tariff item No. 8413.11.00	9.2%	G/HS/87/2			
9028.20.20	---Electrical meters for recording or measuring water supply	10.3%	G/HS/87/2			
9028.20.90	---Other	8%	G/HS/87/2			
9028.30.00	-Electricity meters	10.3%	G/HS/87/2			
9028.90.10	-Parts and accessories					
9028.90.10	---Transducers	10.3%	G/HS/87/2			
9028.90.91	---Other:					
9028.90.91	----Of the goods of tariff item No. 9028.20.10	9.2%	G/HS/87/2			
9028.90.92	----Of the goods of tariff item No. 9028.10.00	10.2%	G/HS/87/2			
9028.90.93	----Of the goods of tariff item No. 9028.20.90	8%	G/HS/87/2			
9028.90.94	----Of the goods of tariff item No. 9028.20.20 or 9028.30.00	10.3%	G/HS/87/2			
	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes.					
9029.10.00	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like -Speed indicators and tachometers; stroboscopes	7.5%	G/HS/87/2			

705

SCHEDULE V
CANADA

90-18

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
9029.20.10	---Speed indicators and tachometers, for motor vehicles	9.2%	G/HS/87/2			
	---Other:					
9029.20.91	----Electrical instruments	Free	G/HS/87/2			
9029.20.99	----Other	7.5%	G/HS/87/2			
	-Parts and accessories					
9029.90.10	---Transducers	10.3%	G/HS/87/2			
	---Other:					
9029.90.91	----Of the goods of tariff item No. 9029.20.10	9.2%	G/HS/87/2			
9029.90.92	----Of the goods of tariff item No. 9029.20.91	Free	G/HS/87/2			
9029.90.93	----Of the goods of tariff item No. 9029.10.00 or 9029.20.99	7.5%	G/HS/87/2			
	Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; Instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.					
	-Instruments and apparatus for measuring or detecting ionizing radiations					
9030.10.10	---Alpha-beta geiger counters; geiger-mueller counters; instruments and apparatus for measuring or detecting nuclear radiation	10.3%	G/HS/87/2			
	---Other:					
9030.10.91	----Electrical instruments and apparatus	Free	G/HS/87/2			
9030.10.99	----Other	7.5%	G/HS/87/2			
9030.20.00	-Cathode-ray oscilloscopes and cathode-ray oscillographs	Free	G/HS/87/2			
	-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:					
	--Multimeters					
9030.31.10	---Portable type or panel indicating type	10.3%	G/HS/87/2			
9030.31.90	---Other	Free	G/HS/87/2			
	--Other					

SCHEDULE V
CANADA

90-19

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9030.39.10	---Electrical panel indicating instruments, excluding those used on motor vehicles, aircraft or ships; portable tachometer testers designed to test automobile tachometers; high voltage capacitance bridges; null detectors; volt meters, panel type; watt meters; portable relay test sets of a kind used to test protective relays, circuit breakers or starters in high tension power distribution systems; resistance bridges; instruments for measuring impedance, excluding bridges; instruments for measuring resistivity	10.3%	G/HS/87/2			
9030.39.90	---Other -Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	G/HS/87/2			
9030.40.10	---Field strength meters; electrical panel indicating instruments	10.3%	G/HS/87/2			
9030.40.90	---Other -Other instruments and apparatus: --With a recording device	Free	G/HS/87/2			
9030.81.10	---Chart recorders designed for use with automatic data processing machines	3.9%	G/HS/87/2			
9030.81.20	---Fault duration monitors designed to monitor or measure power stability or disturbances	10.3%	G/HS/87/2			
9030.81.91	---Other: ----Electrical instruments and apparatus	Free	G/HS/87/2			
9030.81.99	----Other --Other	7.5%	G/HS/87/2			
9030.89.10	---Instruments designed for use with automatic data processing machines	3.9%	G/HS/87/2			
9030.89.20	---Electrical panel indicating instruments, excluding those used on motor vehicles, aircraft or ships	10.3%	G/HS/87/2			
9030.89.91	---Other: ----Electrical instruments and apparatus	Free	G/HS/87/2			
9030.89.99	----Other -Parts and accessories	7.5%	G/HS/87/2			
9030.90.10	---Transducers ---Other:	10.3%	G/HS/87/2			

SCHEDULE V
CANADA

90-20

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
9030.90.91	----Of the goods of tariff item No. 9030.10.10, 9030.31.10, 9030.39.10, 9030.40.10, 9030.81.20 or 9030.89.20	10.3%	G/HS/87/2			
9030.90.92	----Of the goods of tariff item No. 9030.81.10 or 9030.89.10	3.9%	G/HS/87/2			
9030.90.93	----Of the goods of tariff item No. 9030.10.91, 9030.20.00, 9030.31.90, 9030.39.90, 9030.40.90, 9030.81.91 or 9030.89.91	Free	G/HS/87/2			
9030.90.94	----Of the goods of tariff item No. 9030.10.99, 9030.81.99 or 9030.89.99	7.5%	G/HS/87/2			
	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.					
9031.10.10	-Machines for balancing mechanical parts ---Dynamic balancing machines capable of balancing rotors of a weight not exceeding 22,700 kg ---Other:	9.2%	G/HS/87/2			
9031.10.91	----Electrical	Free	G/HS/87/2			
9031.10.99	----Other	7.5%	G/HS/87/2			
	-Test benches					
9031.20.10	---Electrical	Free	G/HS/87/2			
9031.20.90	---Other	7.5%	G/HS/87/2			
9031.30.00	-Profile projectors	7.5%	G/HS/87/2			
9031.40.00	-Other optical instruments and appliances -Other instruments, appliances and machines	7.5%	G/HS/87/2			
9031.80.10	---Electrical panel indicating instruments, excluding those used on motor vehicles, aircraft or ships; portable electrical instruments, appliances and machines, for testing or regulating vehicle motors; wire spark testers used to indicate faults in the insulated coating of wire as it comes from the extruding machine; holiday detectors designed for high voltage inspection or detection of leakages or defects within pipeline coatings or wrappings; thickness sensors, electrical; loadcells, excluding torque cells	10.3%	G/HS/87/2			

709

SCHEDULE V
CANADA

90-21

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9031.80.20	---Gauges not having an adjustable measuring device	6.3%	G/HS/87/2			
	---Other:					
9031.80.91	---Pressure testing apparatus for determining maturity of fruit; other instruments, appliances and machines, electrical	Free	G/HS/87/2			
9031.80.99	---Other	7.5%	G/HS/87/2			
	-Parts and accessories					
9031.90.10	---Of the goods of tariff item No. 9031.80.10	10.3%	G/HS/87/2			
9031.90.20	---Of the goods of tariff item No. 9031.10.91 9031.20.10 or 9031.80.91	Free	G/HS/87/2			
9031.90.30	---Of the goods of tariff item No. 9031.80.20	6.3%	G/HS/87/2			
9031.90.40	---Of the goods of tariff item No. 9031.10.99, 9031.20.90, 9031.30.00, 9031.40.00 or 9031.80.99	7.5%	G/HS/87/2			
9031.90.50	---Of the goods of tariff item 9031.10.10	9.2%	G/HS/87/2			
	Automatic regulating or controlling instruments and apparatus.					
9032.10.00	-Thermostats	10%	G/HS/87/2			
9032.20.00	-Manostats	9%	G/HS/87/2			
	-Other instruments and apparatus:					
9032.81.00	--Hydraulic or pneumatic	9%	G/HS/87/2			
	--Other					
9032.89.10	---Instruments and apparatus, for the control of the composition of sterilizing or cleaning solutions used in the food and beverage industries or in hospitals	8%	G/HS/87/2			
9032.89.20	---Process control apparatus, excluding sensors, which converts analog signals from or to digital signals	Free	G/HS/87/2			
9032.89.30	---Temperature controls for photographic solutions	Free	G/HS/87/2			
9032.89.90	---Other	9%	G/HS/87/2			
	-Parts and accessories					
9032.90.10	---Of the goods of tariff item No. 9032.89.10	8%	G/HS/87/2			
9032.90.20	---Of the goods of tariff item No. 9032.89.20 or 9032.89.30	Free	G/HS/87/2			

799

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
9032.90.30	---Of the goods of tariff item No. 9032.10.00, 9032.20.00, 9032.81.00 or 9032.89.90	9.2%	G/HS/87/2			
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	9.3%	G/HS/87/2			

Chapter 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading No. 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or or watch parts (heading No. 91.14);
 - (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be);
 - (e) Articles of heading No. 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading No. 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of heading Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.
3. For the purpose of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

001

SCHEDULE V
CANADA

91-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
9101.11.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.					
	-Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:					
	--With mechanical display only	11.3%	G/HIS/87/2			
	--With opto-electronic display only	11.3%	G/HIS/87/2			
	--Other	11.3%	G/HIS/87/2			
	-Other wrist-watches, whether or not incorporating a stop-watch facility:					
	--With automatic winding	11.3%	G/HIS/87/2			
	--Other	11.3%	G/HIS/87/2			
	-Other:					
	--Battery or accumulator powered					
	---Stop-watches	Free	G/HIS/87/2			
	---Other	11.3%	G/HIS/87/2			
	--Other	11.3%	G/HIS/87/2			
	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.					
	-Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:					
	--With mechanical display only	11.3%	G/HIS/87/2			
	--With opto-electronic display only	11.3%	G/HIS/87/2			
	--Other	11.3%	G/HIS/87/2			
	-Other wrist-watches, whether or not incorporating a stop-watch facility:					
	--With automatic winding	11.3%	G/HIS/87/2			
	--Other	11.3%	G/HIS/87/2			
	-Other:					
	--Battery or accumulator powered					
	---Stop-watches	Free	G/HIS/87/2			
	---Other	11.3%	G/HIS/87/2			
	--Other	11.3%	G/HIS/87/2			
	Clocks with watch movements, excluding clocks of heading No. 91.04.					
	-Battery or accumulator powered	22.5%	G/HIS/87/2			
	-Other					

002

**SCHEDULE V
CANADA**

91-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
9103.90.10	---Travel clocks enclosed in a protective case which can be opened to view the clock face	20%	G/HS/87/2			
9103.90.90	---Other	22.5%	G/HS/87/2			
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	22.5%	G/HS/87/2			
	Other clocks.					
	-Alarm clocks:					
9105.11.00	--Battery, accumulator or mains powered	22.5%	G/HS/87/2			
	--Other					
9105.19.10	---Travel clocks enclosed in a protective case which can be opened to view the clock face	20%	G/HS/87/2			
9105.19.90	---Other	22.5%	G/HS/87/2			
	-Wall clocks:					
	--Battery, accumulator or mains powered					
9105.21.10	---Clock systems	10.3%	G/HS/87/2			
9105.21.90	---Other	22.5%	G/HS/87/2			
9105.29.00	--Other	22.5%	G/HS/87/2			
	-Other:					
	--Battery, accumulator or mains powered					
9105.91.10	---Clock systems	10.3%	G/HS/87/2			
9105.91.20	---Chronometers for aircraft or vessels	Free	G/HS/87/2			
9105.91.90	---Other	22.5%	G/HS/87/2			
	--Other					
9105.99.10	---Chronometers for aircraft or vessels	Free	G/HS/87/2			
9105.99.90	---Other	22.5%	G/HS/87/2			
	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).					
	-Time-registers; time-recorders					
9106.10.10	---Time-registers or time-recorders for electric clock systems	10.3%	G/HS/87/2			
9106.10.20	---Chess time-recorders (chess clocks); pigeon-timers	13.2%	G/HS/87/2			
9106.10.90	---Other	22.5%	G/HS/87/2			
9106.20.00	-Parking meters	22.5%	G/HS/87/2			

G
C
C

SCHEDULE V
CANADA

91-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9106.90.10	-Other ---Battery, accumulator or mains powered apparatus	Free	G/HIS/87/2			
9106.90.90	---Other	7.5%	G/HIS/87/2			
9107.00.10	Time switches with clock or watch movement or with synchronous motor. ---For incorporation into cooking or heating apparatus	12.5%	G/HIS/87/2			
9107.00.90	---Other	10.3%	G/HIS/87/2			
9108.11.00	Watch movements, complete and assembled. -Battery or accumulator powered: --With mechanical display only or with a device to which a mechanical display can be incorporated	6.8%	G/HIS/87/2			
9108.12.00	--With opto-electronic display only	6.8%	G/HIS/87/2			
9108.19.00	--Other	6.8%	G/HIS/87/2			
9108.20.00	-With automatic winding	6.8%	G/HIS/87/2			
9108.91.00	-Other: --Measuring 33.8 mm or less	6.8%	G/HIS/87/2			
9108.99.00	--Other	6.8%	G/HIS/87/2			
9109.11.00	Clock movements, complete and assembled. -Battery, accumulator or mains powered: --Of alarm clocks	22.5%	G/HIS/87/2			
9109.19.10	---Other ---Of chronometers for aircraft or vessels	Free	G/HIS/87/2			
9109.19.90	---Other	22.5%	G/HIS/87/2			
9109.90.10	-Other ---Of chronometers for aircraft or vessels	Free	G/HIS/87/2			
9109.90.90	---Other	22.5%	G/HIS/87/2			
9110.11.00	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements. -Of watches: --Complete movements, unassembled or partly assembled (movement sets)	6.8%	G/HIS/87/2			

CCO
100

SCHEDULE V
CANADA

91-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GAIT Schedule in	INR'S on Earlier Concessions
9110.12.00	--Incomplete movements, assembled	6.8%	G/HS/87/2			
9110.19.00	--Rough movements	6.8%	G/HS/87/2			
	-Other					
9110.90.10	---Of chronometers for aircraft or vessels	Free	G/HS/87/2			
9110.90.90	---Other	22.5%	G/HS/87/2			
	Watch cases and parts thereof.					
9111.10.00	-Cases of precious metal or of metal clad with precious metal	11.3%	G/HS/87/2			
9111.20.00	-Cases of base metal, whether or not gold- or silver-plated	11.3%	G/HS/87/2			
9111.80.00	-Other cases	11.3%	G/HS/87/2			
9111.90.00	-Parts	11.3%	G/HS/87/2			
	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.					
9112.10.00	-Cases of metal	22.5%	G/HS/87/2			
9112.80.00	-Other cases	22.5%	G/HS/87/2			
9112.90.00	-Parts	11.3%	G/HS/87/2			
	Watch straps, watch bands and watch bracelets, and parts thereof.					
9113.10.00	-Of precious metal or of metal clad with precious metal	11%	G/HS/87/2			
9113.20.00	-Of base metal, whether or not gold- or silver-plated	10.2%	G/HS/87/2			
	-Other					
9113.90.10	---Of leather	12.5%	G/HS/87/2			
9113.90.90	---Other	16.2%	G/HS/87/2			
	Other clock or watch parts.					
9114.10.10	-Springs, including hair-springs ---for battery or accumulator powered stop-watches; for chronometers for aircraft or vessels	Free	G/HS/87/2			
9114.10.20	-- For the goods of tariff item No. 9107.00.10	12.5%	G/HS/87/2			
9114.10.90	---Other	7.6%	G/HS/87/2			
9114.20.00	-Jewels -Dials	Free	G/HS/87/2			

505

SCHEDULE V
CANADA

91-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9114.30.10	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels	Free	G/HS/87/2			
9114.30.20	---For the goods of tariff item No. 9107.00.10	12.5%	G/HS/87/2			
9114.30.90	---Other	7.6%	G/HS/87/2			
	-Plates and bridges					
9114.40.10	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels	Free	G/HS/87/2			
9114.40.20	---For the goods of tariff item No. 9107.00.10	12.5%	G/HS/87/2			
9114.40.90	---Other	6.8%	G/HS/87/2			
	-Other					
9114.90.10	---For battery or accumulator powered stop-watches; for chronometers for aircraft or vessels	Free	G/HS/87/2			
9114.90.20	---For the goods of tariff item No. 9107.00.10	12.5%	G/HS/87/2			
9114.90.90	---Other	7.6%	G/HS/87/2			

000

Chapter 92

**MUSICAL INSTRUMENTS,
PARTS AND ACCESSORIES OF SUCH ARTICLES**

Notes.

1. This Chapter does not cover:
 - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading No. 95.03);
 - (d) Brushes for cleaning musical instruments (heading No. 96.03);
 - (e) Collectors' pieces or antiques (heading No. 97.05 or 97.06); or
 - (f) Spools, reels or similar supports (which are to be classified according to their constituent material: for example, heading No. 39.24, Section XV).
2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9201.10.00 9201.20.00 9201.90.10 9201.90.90	<p>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</p> <p>-Upright pianos -Grand pianos -Other</p> <p>---Harpsichords and clavichords ---Other</p>	11.3% 11.3% Free 11.3%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			
9202.10.00 9202.90.10 9202.90.90	<p>Other string musical instruments (for example, guitars, violins, harps).</p> <p>-Played with a bow -Other</p> <p>---Harps, including autoharps ---Other</p>	Free Free 9.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2			
9203.00.10 9203.00.20	<p>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.</p> <p>---Keyboard pipe organs ---Harmoniums and similar keyboard instruments with free metal reeds</p>	Free 11.3%	G/HS/87/2 G/HS/87/2			
9204.10.10 9204.10.90 9204.20.00	<p>Accordions and similar instruments; mouth organs.</p> <p>-Accordions and similar instruments ---Bandonions and concertinas ---Other -Mouth organs</p>	9.2% Free Free	G/HS/87/2 G/HS/87/2 G/HS/87/2			
9205.10.00 9205.90.10 9205.90.90	<p>Other wind musical instruments (for example, clarinets, trumpets, bagpipes).</p> <p>-Brass-wind instruments -Other</p> <p>---Bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders and saxophones ---Other</p>	Free Free 9.2%	G/HS/87/2 G/HS/87/2 G/HS/87/2			

00
00
00

SCHEDULE V
CANADA

92-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9206.00.10	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas). ---Drums and drum sets, cymbals, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas, xylophones and tuned handbells	Free	G/HS/87/2			
9206.00.90	---Other	9.2%	G/HS/87/2			
9207.10.10	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions). -Keyboard instruments, other than accordions ---Electric organs	10.2%	G/HS/87/2			
9207.10.90	---Other	9.2%	G/HS/87/2			
9207.90.10	-Other ---Accordions, orchestral or concert chimes and bells, vibraharp or vibraphones, marimbas and xylophones	Free	G/HS/87/2			
9207.90.90	---Other	9.2%	G/HS/87/2			
9208.10.00	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments. -Musical boxes -Other	9.2%	G/HS/87/2			
9208.90.10	---Fairground organs and mechanical street organs	11.3%	G/HS/87/2			
9208.90.90	---Other	9.2%	G/HS/87/2			

60
60

SCHEDULE V
CANADA

92-3

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INP'S on Earlier Concessions
9209.10.00	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	8.7%	G/HS/87/2			
	-Metronomes, tuning forks and pitch pipes	8.7%	G/HS/87/2			
	-Mechanisms for musical boxes	9.2%	G/HS/87/2			
9209.30.10	-Musical instrument strings ---For autoharps, clavichords, harpsichords, harps, viols, violas, violins and violoncellos	Free	G/HS/87/2			
9209.30.90	---Other	9.2%	G/HS/87/2			
	-Other:					
	--Parts and accessories for pianos					
9209.91.10	---Agraffes; bass damper parts; bridle leather and bridle straps; damper sockets; damper rods; uncovered hammer heads and hammer head moulding; key bottoms; piano or organ sharps; tuning, hitch, bridge, key and centre brass pins; brass flange plates; pressure bars; paper or felt punchings; rail hooks; spruce sounding boards; spoons; back check, bridle, damper, dowel, lifter and hammer wires; piano plates	Free	G/HS/87/2			
9209.91.20	---Mechanical player piano music	5.5%	G/HS/87/2			
9209.91.90	---Other	9.2%	G/HS/87/2			
	--Parts and accessories for the musical instruments of heading No. 92.02					
9209.92.10	---For the musical instruments of tariff item No. 9202.10.00 or 9202.90.10	Free	G/HS/87/2			
9209.92.20	---For the musical instruments of tariff item No. 9202.90.90	10.2%	G/HS/87/2			
9209.93.00	--Parts and accessories for the musical instruments of heading No. 92.03	4%	G/HS/87/2			
9209.94.00	--Parts and accessories for the musical instruments of heading No. 92.07	9.2%	G/HS/87/2			
	-Other					
9209.99.10	---For the musical instruments of tariff item No. 9201.90.10, 9204.10.90, 9205.10.00, 9205.90.10 or 9206.00.10	Free	G/HS/87/2			
9209.99.90	---Other	10.6%	G/HS/87/2			

010

**SCHEDULE V
CANADA**

XIX-1

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

311

Chapter 93

ARMS AND AMMUNITION, PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading No. 87.10);
 - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading No. 97.05 or 97.06)
2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26

012

SCHEDULE V
CANADA

93-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9301.00.10 9301.00.90	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07. ---Guns ---Other	5.5% 11.3%	G/HS/87/2 G/HS/87/2			
9302.00.00	Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	5.5%	G/HS/87/2			
9303.10.00	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns). -Muzzle-loading firearms	5.5%	G/HS/87/2			
9303.20.10 9303.20.90	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles ---Pump or slide-action shotguns ---Other	5.6% 5.5%	G/HS/87/2 G/HS/87/2			
9303.30.10	-Other sporting, hunting or target-shooting rifles ---Bolt-action or semi-automatic .22 calibre rimfire rifles, excluding target shooting rifles	11.3%	G/HS/87/2			
9303.30.90	---Other	5.5%	G/HS/87/2			
9303.90.10	-Other ---Apparatus for the destruction of predatory animals by the discharge of poisonous cartridges; automatic explosive bird-scaring devices	Free	G/HS/87/2			
9303.90.90	---Other	5.5%	G/HS/87/2			
9304.00.11 9304.00.19 9304.00.90	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07. ---Guns and pistols, spring, air or gas ----Air guns ----Other --Other	11.3% 5.5% 13.3%	G/HS/87/2 G/HS/87/2 G/HS/87/2			

CO
1
CO

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR'S on Earlier Concessions
9305.10.00	Parts and accessories of articles of heading Nos. 93.01 to 93.04. -Of revolvers or pistols	5.5%	G/HS/87/2			
9305.21.00	-Of shotguns or rifles of heading No. 93.03: --Shotgun barrels	5.5%	G/HS/87/2			
9305.29.10	--Other ---Parts and accessories of a kind used for bolt-action or semi-automatic .22 calibre rimfire rifles, excluding parts and accessories of target shooting rifles	10.2%	G/HS/87/2			
9305.29.81	---Other parts: ----Of rough-shaped wood	Free	G/HS/87/2			
9305.29.89	----Other	5.5%	G/HS/87/2			
9305.29.90	---Other accessories	11.8%	G/HS/87/2			
9305.90.10	-Other ---Turrets and parts thereof	9.2%	G/HS/87/2			
9305.90.20	---Parts of guns	5.5%	G/HS/87/2			
9305.90.30	---Parts of the goods of tariff item No. 9303.90.10	Free	G/HS/87/2			
9305.90.90	---Other parts and accessories	10.2%	G/HS/87/2			
9306.10.00	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads. -Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	11.3%	G/HS/87/2			
9306.21.00	-Shotgun cartridges and parts thereof; air gun pellets: --Cartridges	11.3%	G/HS/87/2			
9306.29.00	--Other	11.3%	G/HS/87/2			
9306.30.10	-Other cartridges and parts thereof ---Poisonous cartridges for apparatus for the destruction of predatory animals; starter cartridges and parts thereof, for diesel or semi-diesel engines	Free	G/HS/87/2			
9306.30.20	---Cartridges containing tear gas or sickening gas, imported for sale to federal, provincial or municipal law enforcement authorities	11.3%	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9306.30.30	---Twin-shot cartridges designed for bird-scaring devices	11.3%	G/HS/87/2			
9306.30.90	---Other	11.3%	G/HS/87/2			
9306.90.10	-Other ---Grenades and projectiles, containing tear gas or sickening gas, imported for sale to federal, provincial or municipal law enforcement authorities	11.3%	G/HS/87/2			
9306.90.80	---Bombs, grenades, torpedoes, mines, missiles and similar munitions of war; other ammunition and projectiles and parts thereof	11.3%	G/HS/87/2			
9306.90.90	---Other	9.2%	G/HS/87/2			
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	10.7%	G/HS/87/2			

**SCHEDULE V
CANADA**

XX-1

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

916

Chapter 94

FURNITURE, BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS, LAMPS AND
LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED
OR INCLUDED, ILLUMINATED SIGNS, ILLUMINATED
NAME PLATES AND THE LIKE,
PREFABRICATED BUILDINGS

Notes.

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading No. 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or sales of heading No. 83.03;
 - (e) Furniture specially designed as parts of refrigerators of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of heading Nos. 85.19 to 85.21, (heading No. 85.22) or of heading Nos. 85.25 to 85.28 (heading No. 85.29);
 - (h) Articles of heading No. 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).
2. The articles (other than parts) referred to in heading Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

 - (a) Cupboards, bookcases, other shelved furniture and unit furniture;

C.0
1
7

**SCHEDULE V
CANADA**

94 - ii

-
- (b) Seats and beds.
3. (a) In heading Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.
4. For the purpose of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9401.10.00	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.	Free	G/HS/87/2			
9401.20.00	-Seats of a kind used for aircraft	9.2%	G/HS/87/2			
	-Seats of a kind used for motor vehicles					
	-Swivel seats with variable height adjustment					
9401.30.10	---Of metal	12.6%	G/HS/87/2			
9401.30.90	---Other	15%	G/HS/87/2			
9401.40.00	-Seats other than garden seats or camping equipment, convertible into beds	15%	G/HS/87/2			
9401.50.00	-Seats of cane, osier, bamboo or similar materials	15%	G/HS/87/2			
	-Other seats, with wooden frames:					
9401.61.00	--Upholstered	15%	G/HS/87/2			
	--Other					
9401.69.10	---Church pews	6%	G/HS/87/2			
9401.69.90	---Other	15%	G/HS/87/2			
	-Other seats, with metal frames:					
9401.71.00	--Upholstered	12.6%	G/HS/87/2			
9401.79.00	--Other	12.6%	G/HS/87/2			
9401.80.00	-Other seats	15%	G/HS/87/2			
	-Parts					
9401.90.10	---Of metal	12.6%	G/HS/87/2			
9401.90.20	---Of textile fabrics for seats of tariff item No. 9401.10.00	25%	G/HS/87/2			
9401.90.90	---Other	15%	G/HS/87/2			
	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.					
	-Dentists', barbers' or similar chairs and parts thereof					
9402.10.10	---Dentists' or chiropodists' chairs and parts thereof	Free	G/HS/87/2			
9402.10.90	---Other	12.6%	G/HS/87/2			
	-Other					
9402.90.10	---Operating tables and oscillating beds, and parts thereof	9.2%	G/HS/87/2			
9402.90.90	---Other	10%	G/HS/87/2			

910

SCHEDULE V
CANADA

94-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Other furniture and parts thereof.					
	-Metal furniture of a kind used in offices					
9403.10.10	---Filing cabinets	12.7%	G/HS/87/2			
9403.10.90	---Other	12.6%	G/HS/87/2			
9403.20.00	-Other metal furniture	12.6%	G/HS/87/2			
	-Wooden furniture of a kind used in offices					
9403.30.10	---Desks, record-keeping equipment and tables	15%	G/HS/87/2			
9403.30.90	---Other	16.1%	G/HS/87/2			
9403.40.00	-Wooden furniture of a kind used in the kitchen	15%	G/HS/87/2			
	-Wooden furniture of a kind used in the bedroom					
9403.50.10	---Crisbs and bunk beds	15%	G/HS/87/2			
9403.50.90	---Other	15.3%	G/HS/87/2			
9403.60.00	-Other wooden furniture	15%	G/HS/87/2			
9403.70.00	-Furniture of plastics	15%	G/HS/87/2			
9403.80.00	-Furniture of other materials, including cane, osier, bamboo or similar materials	15%	G/HS/87/2			
	-Parts					
9403.90.10	---Of metal	12.5%	G/HS/87/2			
9403.90.90	---Other	15%	G/HS/87/2			
	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.					
9404.10.00	-Mattress supports	12.5%	G/HS/87/2			
	-Mattresses:					
9404.21.00	--Of cellular rubber or plastics, whether or not covered	15%	G/HS/87/2			
9404.29.00	--Of other materials	15%	G/HS/87/2			
9404.30.00	-Sleeping bags	25%	G/HS/87/2			
	-Other					
9404.90.10	---Outer coverings solely of cotton	22.5%	G/HS/87/2			
9404.90.90	---Other	25%	G/HS/87/2			

020

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.					
9405.10.00	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	11.3%	G/HS/87/2			
9405.20.00	-Electric table, desk, bedside or floor-standing lamps	11.3%	G/HS/87/2			
9405.30.00	-Lighting sets of a kind used for Christmas trees	11.3%	G/HS/87/2			
	-Other electric lamps and lighting fittings					
9405.40.10	---Motion picture or theatrical spotlights	9.2%	G/HS/87/2			
9405.40.90	---Other	11.3%	G/HS/87/2			
	-Non-electrical lamps and lighting fittings					
9405.50.10	---Candlesticks and candelabras	10.2%	G/HS/87/2			
9405.50.20	---Gas lamps and lighting fittings	15%	G/HS/87/2			
9405.50.90	---Other	10.9%	G/HS/87/2			
9405.60.00	-Illuminated signs, illuminated name-plates and the like	11.3%	G/HS/87/2			
	-Parts:					
	--Of glass					
9405.91.10	---Lamp chimneys	11.4%	G/HS/87/2			
	---Other:					
9405.91.91	----Illuminating glassware, other than globes or spherical shapes decorated by the application of any material to the surface of the glass after it has been shaped; unstrung pendants	Free	G/HS/87/2			
	----Other:					
9405.91.99	----Other	11.3%	G/HS/87/2			
9405.92.00	--Of plastics	11.3%	G/HS/87/2			
	--Other					
9405.99.10	---Parts of gas lighting fixtures	15%	G/HS/87/2			
9405.99.90	---Other	11.3%	G/HS/87/2			
	Prefabricated buildings.					
9406.00.10	---Silos for storing ensilage	6.8%	G/HS/87/2			
9406.00.20	-- Air supported buildings	25%	G/HS/87/2			

SCHEDULE V
CANADA

94-4

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9406.00.91 9406.00.99	---Other: ----Of wood ----Other	9.2% 10.2%	G/HS/81/2 G/HS/81/2			

022

Chapter 95

TOYS, GAMES AND SPORTS REQUISITES, PARTS AND ACCESSORIES THEREOF

Notes

1. This Chapter does not cover:
 - (a) Christmas tree candles (heading No. 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading No. 36.04;
 - (c) Yarns, monofilament, cords or gut and the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI;
 - (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
 - (i) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading No. 83.06;
 - (m) Electric motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading No. 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);
 - (r) Decoy calls or whistles (heading No. 92.08);
 - (s) Arms or other articles of Chapter 93;

CO
NJ
CS

**SCHEDULE V
CANADA**

95 ii

-
- (l) Electric garlands of all kinds (heading No. 94.05); or
 - (u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material)
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9501.00.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	12.5%	G/HS/87/2			
9502.10.00	Dolls representing only human beings.	15%	G/HS/87/2			
9502.91.00	-Dolls, whether or not dressed					
9502.91.00	-Parts and accessories:					
9502.91.00	--Garments and accessories therefor, footwear and headgear	12.7%	G/HS/87/2			
9502.99.00	--Other	12.7%	G/HS/87/2			
9503.10.10	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.					
9503.10.10	-Electric trains, including tracks, signals and other accessories therefor					
9503.10.10	---Reduced-size ("scale") model assembly kits and parts thereof	12.5% ¹¹	G/HS/87/2			
9503.10.90	---Other	11.3%	G/HS/87/2			
9503.20.10	-Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10					
9503.20.10	---Of self-propelled vehicles designed to be powered by combustion engines and parts and accessories therefor; parts and accessories for static model assembly kits	12.5% ¹¹	G/HS/87/2			
9503.20.90	---Other	12.7%	G/HS/87/2			
9503.30.00	-Other construction sets and constructional toys	12.7%	G/HS/87/2			
9503.41.00	-Toys representing animals or non-human creatures:					
9503.41.00	--Stuffed	15%	G/HS/87/2			
9503.49.00	--Other	10.3%	G/HS/87/2			
9503.50.00	-Toy musical instruments and apparatus	12.7%	G/HS/87/2			
9503.60.00	-Puzzles	11.2%	G/HS/87/2			
9503.70.00	-Other toys, put up in sets or outfits	12.7%	G/HS/87/2			
9503.70.00	-Other toys and models, incorporating a motor					

¹¹ Parts and accessories for trains designed to be powered by electric motors or combustion engines bound at 11.3%. Electric motors and combustion engines bound at 9.2%.

¹² Parts and accessories for trains designed to be powered by electric motors or combustion engines bound at 11.3%. Electric motors and combustion engines bound at 9.2%.

925

**SCHEDULE V
CANADA**

95-2

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9503.80.10	---Of metal	11.3%	G/HS/87/2			
9503.80.90	---Other	12.7%	G/HS/87/2			
9503.90.00	-Other	12.7%	G/HS/87/2			
	Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment.					
9504.10.00	-Video games of a kind used with a television receiver	3.9%	G/HS/87/2			
	-Articles and accessories for billiards					
9504.20.10	---Billiard chalks	10.2%	G/HS/87/2			
9504.20.20	---Billiard tables, whether or not with pockets	17%	G/HS/87/2			
9504.20.90	---Other	15%	G/HS/87/2			
9504.30.00	-Other games, coin- or disc-operated, other than bowling alley equipment	Free	G/HS/87/2			
9504.40.00	-Playing cards	3.6¢ /pack	G/HS/87/2			
	-Other					
9504.90.10	---Electronic games	3.9%	G/HS/87/2			
9504.90.20	---Automatic bowling alley equipment, other than bowling balls or bowling pins	9.2%	G/HS/87/2			
9504.90.90	---Other	13.8%	G/HS/87/2			
	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.					
9505.10.00	-Articles for Christmas festivities	10.2%	G/HS/87/2			
	-Other					
9505.90.10	---Novelty hats and masks	10.2%	G/HS/87/2			
9505.90.90	---Other	12%	G/HS/87/2			
	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.					
	-Snow-skis and other snow-ski equipment:					
9506.11.00	--Skis	11.4%	G/HS/87/2			
9506.12.00	--Ski-fastenings (ski-bindings)	11.3%	G/HS/87/2			
	--Other					

00
73
09

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
9506.19.10	---Ski poles	10.2%	G/HS/87/2			
9506.19.90	---Other	12.6%	G/HS/87/2			
	-Water-skis, surf-boards, sailboards and other water-sport equipment:					
9506.21.00	--Sailboards	15%	G/HS/87/2			
9506.29.00	--Other	11.4%	G/HS/87/2			
	-Golf clubs and other golf equipment:					
9506.31.00	--Clubs, complete	12.1%	G/HS/87/2			
	--Balls					
9506.32.10	---Hollow, for practice	11.3%	G/HS/87/2			
9506.32.90	---Other	12.3%	G/HS/87/2			
	--Other					
9506.39.10	---Shafts of steel or graphite	Free	G/HS/87/2			
9506.39.20	---Shafts of wood; heads of woods	4%	G/HS/87/2			
9506.39.30	---Forged heads of iron or steel, not ground, polished, plated or otherwise finished	6.8%	G/HS/87/2			
9506.39.90	---Other	11.3%	G/HS/87/2			
9506.40.00	-Articles and equipment for table-tennis	11.3%	G/HS/87/2			
	-Tennis, badminton or similar rackets, whether or not strung:					
9506.51.00	--Lawn-tennis rackets, whether or not strung	11.3%	G/HS/87/2			
9506.59.00	--Other	11.3%	G/HS/87/2			
	-Balls, other than golf balls and table-tennis balls:					
9506.61.00	--Lawn-tennis balls	11.3%	G/HS/87/2			
9506.62.00	--Inflatable	11.3%	G/HS/87/2			
	--Other					
9506.69.10	---Cricket balls	11.3%	G/HS/87/2			
9506.69.90	---Other	11.3%	G/HS/87/2			
	-Ice skates and roller skates, including skating boots with skates attached					
9506.70.10	---Ice or roller skates attached to boots	22.5%	G/HS/87/2			
9506.70.20	---Ice or roller skates not attached to boots	8.8%	G/HS/87/2			
	-Other:					
	--Gymnasium or athletics articles and equipment					
9506.91.10	---Of leather	12.5%	G/HS/87/2			
9506.91.90	---Other	10%	G/HS/87/2			
	--Other					
9506.99.10	---Leg pads and bats, for cricket	11.3%	G/HS/87/2			
9506.99.20	---Face masks and shoulder pads, for football	Free	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9506.99.30	---Curling stones; clay pigeons of a kind used in trapshooting	5.5%	G/HIS/87/2			
9506.99.41	---Hockey sticks:					
9506.99.49	----For field hockey	4%	G/HIS/87/2			
9506.99.50	----Other	4%	G/HIS/87/2			
9506.99.60	---Ice axes designed for climbing and mountaineering	10.2%	G/HIS/87/2			
9506.99.70	---Power-operated equipment of a kind used in the development of athletic skills	9.2%	G/HIS/87/2			
9506.99.81	---Shin-guards and elbow or shoulder pads excluding those for football; waist, thigh and hip protective equipment	25%	G/HIS/87/2			
9506.99.89	---Archery equipment:					
9506.99.90	----Of wood	9.2%	G/HIS/87/2			
9506.99.90	----Other	11.2%	G/HIS/87/2			
9506.99.90	----Other	11.8%	G/HIS/87/2			
	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.					
9507.10.00	-Fishing rods	10.2%	G/HIS/87/2			
9507.20.10	-Fish-hooks, whether or not snelled					
9507.20.89	---Barbless	6.8%	G/HIS/87/2			
9507.20.90	---Other	6.8%	G/HIS/87/2			
9507.30.00	-Fishing reels	10.2%	G/HIS/87/2			
9507.90.10	-Other					
9507.90.10	---Sportsmen's fishing line, in retail packages	10.8%	G/HIS/87/2			
9507.90.90	---Other	10.2%	G/HIS/87/2			
	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.					
9508.00.10	---Amusement riding devices and travelling menageries	9.2%	G/HIS/87/2			
9508.00.90	---Other	9.2%	G/HIS/87/2			

Chapter 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes.

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading No. 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (i) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading No. 96.02 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

**SCHEDULE V
CANADA**

96 ii

-
4. Articles of this Chapter, other than heading Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, heading Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

000

**SCHEDULE V
CANADA**

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule in	INR'S on Earlier Concessions
9601.10.00 9601.90.00	<p>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</p> <p>-Worked ivory and articles of ivory -Other</p>	Free 10.2%	G/HS/87/2 G/HS/87/2			
9602.00.10 9602.00.90	<p>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin.</p> <p>---Gelatin capsules for pharmaceutical products; artificial honeycombs ---Other</p>	Free 10.2%	G/HS/87/2 G/HS/87/2			
9603.10.10 9603.10.20 9603.21.00 9603.29.00 9603.30.00	<p>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</p> <p>-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles --Brooms --Brushes</p> <p>-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: --Tooth brushes --Other</p> <p>-Artists' brushes, writing brushes and similar brushes for the application of cosmetics</p>	11.5% 11.3% 11.3% 11.3% 10.8%	G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2 G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated In a GATT Schedule In	INR's on Earlier Concessions
9603.40.10	-Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers					
9603.40.90	---Paint rollers of textile materials	25%	G/HS/87/2			
	---Other	11.3%	G/HS/87/2			
9603.50.10	-Other brushes constituting parts of machines, appliances or vehicles ---Road or lawn sweeping type brushes and rotary brushes of a diameter not exceeding 1.5 metres, for use with the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19	Free	G/HS/87/2			
9603.50.90	---Other	10.6%	G/HS/87/2			
9603.90.10	-Other ---Brooms	17.5%	G/HS/87/2			
9603.90.20	---Hand-operated mechanical floor sweepers, not motorized	12.5%	G/HS/87/2			
9603.90.30	---Brushes; pipe cleaners; tufts of plastics	11.3%	G/HS/87/2			
9603.90.41	---Mops of textile materials: ----Containing man-made fibres	25%	G/HS/87/2			
9603.90.49	----Other	22.5%	G/HS/87/2			
9603.90.90	---Other	10.2%	G/HS/87/2			
9604.00.00	Hand sieves and hand riddles.	10.2%	G/HS/87/2			
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	10.2%	G/HS/87/2			
9606.10.00	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks. -Press-fasteners, snap-fasteners and press-studs and parts therefor -Buttons: --Of plastics, not covered with textile material	11.3%	G/HS/87/2			
9606.21.10	---Of polyesters, acrylic or casein resins	12.6%	G/HS/87/2			
9606.21.90	---Other	12.7%	G/HS/87/2			
		and 5¢/qr and 5¢/gross				

THE CONTRACTING PARTIES TO THE
GENERAL AGREEMENT ON TARIFFS AND TRADE

LES PARTIES CONTRACTANTES A L'ACCORD GENERAL
SUR LES TARIFS DOUANIERS ET LE COMMERCE

LAS PARTES CONTRATANTES DEL ACUERDO GENERAL
SOBRE ARANCELES ADUANEROS Y COMERCIO

SECOND GENEVA (1987) PROTOCOL
TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE

DEUXIEME PROTOCOLE DE GENEVE (1987) ANNEXE A
L'ACCORD GENERAL SUR LES TARIFS DOUANIERS ET LE COMMERCE

SEGUNDO PROTOCOLO DE GINEBRA (1987) ANEXO AL
ACUERDO GENERAL SOBRE ARANCELES ADUANEROS Y COMERCIO

5 October 1987

Geneva

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9606.22.00	--Of base metal, not covered with textile material	12.6% and 5¢/gross	G/HS/87/2			
9606.29.00	--Other	12.6% and 5¢/gross	G/HS/87/2			
9606.30.00	-Button moulds and other parts of buttons; button blanks	11.5%	G/HS/87/2			
	Slide fasteners and parts thereof.					
	-Slide fasteners:					
9607.11.00	--Fitted with chain scoops of base metal	17.5%	G/HS/87/2			
9607.19.00	--Other	17.5%	G/HS/87/2			
	-Parts					
	---Of textile materials:					
9607.20.11	----Containing man-made fibres	25%	G/HS/87/2			
9607.20.19	----Other	22.5%	G/HS/87/2			
9607.20.90	---Other	17.5%	G/HS/87/2			
	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.					
9608.10.00	-Ball point pens	11.3%	G/HS/87/2			
9608.20.00	-Felt tipped and other porous-tipped pens and markers	11.3%	G/HS/87/2			
	-Fountain pens, stylograph pens and other pens:					
9608.31.00	--Indian ink drawing pens	11.3%	G/HS/87/2			
9608.39.00	--Other	11.3%	G/HS/87/2			
9608.40.00	-Propelling or sliding pencils	11.3%	G/HS/87/2			
9608.50.00	-Sets of articles from two or more of the foregoing subheadings	11.3%	G/HS/87/2			
9608.60.00	-Refills for ball point pens, comprising the ball point and ink-reservoir	11%	G/HS/87/2			
	-Other:					
9608.91.00	--Pen nibs and nib points	8%	G/HS/87/2			
9608.99.00	--Other	10.9%	G/HS/87/2			

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule In	INR'S on Earlier Concessions
9609.10.00	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	11.3%	G/HS/87/2			
9609.20.00	-Pencils and crayons, with leads encased in a rigid sheath	9.2%	G/HS/87/2			
9609.90.00	-Pencil leads, black or coloured -Other	11.3%	G/HS/87/2			
9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	6.8%	G/HS/87/2			
9611.00.00	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.	10.2%	G/HS/87/2			
9612.10.10	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.					
9612.10.90	-Ribbons ---Containing man-made fibres	25%	G/HS/87/2			
9612.20.00	---Other -Ink-pads	13.6%	G/HS/87/2			
9613.10.00	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.					
9613.20.00	-Pocket lighters, gas fuelled, non-refillable	10.2%	G/HS/87/2			
9613.30.00	-Pocket lighters, gas fuelled, refillable	14.3%	G/HS/87/2			
9613.80.00	-Table lighters	15%	G/HS/87/2			
9613.90.00	-Other lighters -Parts	12.9%	G/HS/87/2			

SCHEDULE V
CANADA

96-5

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9614.10.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	Free	G/HS/87/2			
	-Roughly shaped blocks of wood or root, for the manufacture of pipes	Free	G/HS/87/2			
9614.20.10	-Pipes and pipe bowls	Free	G/HS/87/2			
	---Meerschaum pipes, excluding those composed in part of briar wood	Free	G/HS/87/2			
9614.20.90	---Other	10.2%	G/HS/87/2			
9614.90.00	-Other	11.3%	G/HS/87/2			
	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.					
9615.11.00	-Combs, hair-slides and the like:	11.3%	G/HS/87/2			
9615.19.00	--Of hard rubber or plastics	10.9%	G/HS/87/2			
9615.90.00	--Other	13.6%	G/HS/87/2			
	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.					
9616.10.00	-Scent sprays and similar toilet sprays, and mounts and heads therefor	13.6%	G/HS/87/2			
9616.20.10	-Powder-puffs and pads for the application of cosmetics or toilet preparations	25%	G/HS/87/2			
9616.20.90	---Containing man-made fibres	18.8%	G/HS/87/2			
9616.20.90	---Other	18.8%	G/HS/87/2			
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	11.5%	G/HS/87/2			
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	14%	G/HS/87/2			

005

**SCHEDULE V
CANADA**

XXI-1

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

03
03
03

Chapter 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes.

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);
 - (b) Theatrical scenery, studio back cloths or the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi precious stones (heading Nos. 71.01 to 71.03).
2. For the purpose of heading No. 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(b) Heading No. 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Supplementary Note

1. For the purpose of this Chapter, with the exception of tariff item Nos. 9701.10.90 and 9701.90.90, the General Tariff rates of customs duty shall be the same as the Most-Favoured-Nation Tariff rates of customs duty

SCHEDULE V
CANADA

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9701.10.10	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques. -Paintings, drawings and pastels ---Originals by artists	Free	G/HIS/87/2			
9701.10.90		---Other	11.3%	G/HIS/87/2		
9701.90.10	-Other ---Original collages and similar decorative plaques by artists	Free	G/HIS/87/2			
9701.90.90		---Other	11.3%	G/HIS/87/2		
9702.00.00	Original engravings, prints and lithographs.	Free	G/HIS/87/2			
9703.00.00	Original sculptures and statuary, in any material.	Free	G/HIS/87/2			
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	UNBOUND				
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	Free ⁽¹⁾	G/HIS/87/2			
9706.00.00	Antiques of an age exceeding one hundred years.	UNBOUND				

⁽¹⁾ Coins or medals for collections are unbound

SCHEDULE V
CANADA

98-1

Tariff Item Number	Description of Products	Rate of Duty	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a GATT Schedule in	INR'S on Earlier Concessions
9818.00.00	Articles imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions as exhibits, under such regulations as the Minister may make.	Free	G/HS/87/2			

SCHEDULE V — CANADA

ANNEX

**Special Concessionary Provisions related
to the HS Nomenclature**

00
41
00

**SCHEDULE V
CANADA**

A-1

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
AGRICULTURE AND FISHERIES						
0005	Goods of heading No. 06 01 or of tariff item No. 0602.99 99 for use by florists or nurserymen for forcing purposes or growing on prior to disposal	10%	G/HS/87/2			
0010	Boxes of tariff item No. 4819 20.00 and pots, bands, collars and protectors of tariff item No. 4823.90.99, to be employed in growing plants for transplanting purposes or for protecting plants while growing	Free	G/HS/87/2			
0015	Separate chemically defined compounds of Chapter 28 or 29 and double salts or mixtures of ammonium sulphate and ammonium nitrate, of subheading No. 3102.29, for use as fertilizers	Free	G/HS/87/2			
The following for generating electricity for agricultural or horticultural purposes:						
0030	Fuel tanks of tariff item No. 7310.10.10 or 7310.29.10	Free	G/HS/87/2			
0031	Spark-ignition reciprocating or rotary internal combustion engines of heading No. 84.07 and parts thereof of heading No. 84.09	Free	G/HS/87/2			
0032	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of heading No. 84.08 and parts thereof of heading No. 84.09	Free	G/HS/87/2			
0033	Generators of heading No. 85 01 and parts thereof of heading No. 85.03	Free	G/HS/87/2			
0034	Electric accumulators of heading No. 85.07	Free	G/HS/87/2			
0035	Switchboards and panels of heading No. 85.37 and parts thereof of heading No. 85.38	Free	G/HS/87/2			
0036	Articles and materials for use in the manufacture of the foregoing	Free	G/HS/87/2			
0040	Articles for use as markers in crop spraying or crop dusting operations, designed to be ejected from aircraft	Free	G/HS/87/2			
0041	Defluorinated calcium phosphates of tariff item No. 2835 25.00 or 2835.26 00 for use in the manufacture of animal or poultry feeds	Free	G/HS/87/2			
0045	Articles and materials to be employed in the processing, storing or insemination of animal semen	Free	G/HS/87/2			

041

**SCHEDULE V
CANADA**

A 2

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	The following to be employed in commercial fishing or in the commercial harvesting of marine plants:					
0050	Net floats, spat collectors and collector holders of tariff item No. 3926.90.90 ..	Free	G/HS/87/2			
0051	Twine, rope and cordage of a circumference not exceeding 38 mm, of heading No. 56.07	Free	G/HS/87/2			
0052	Fishing nets and netting of heading No. 56.08	Free	G/HS/87/2			
0053	Panel devices for keeping nets open, and swivels, of tariff item No. 7326.90.90	Free	G/HS/87/2			
0054	Carapace measures of tariff item No. 9017.80.90	Free	G/HS/87/2			
0055	Fish hooks of size No. 2.0 or larger, of tariff item No. 9507.20.90	Free	G/HS/87/2			
0056	Lures, jiggers, artificial bait, line floats and fishing lines (including marlines) of a circumference not exceeding 38 mm, of tariff item No. 9507.90.90	Free	G/HS/87/2			
0057	Articles and materials for use in the manufacture or repair of the goods of Code 0050, 0051, 0052, 0053, 0054, 0055 or 0056	Free	G/HS/87/2			
	The following for use in boats used in commercial fishing operations:					
0060	Spark-ignition reciprocating or rotary internal combustion piston engines of tariff item No. 8407.21.00 or 8407.29.20 and parts thereof of tariff item No. 8409.91.93 or 8409.91.94	Free	G/HS/87/2			
0061	Compression ignition internal combustion piston engines (diesel or semi-diesel engines) of tariff item No. 8408.10.20 and parts thereof of tariff item No. 8409.99.93	Free	G/HS/87/2			
0070	Fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3, caught by fishermen in vessels registered in Canada or owned by any person domiciled in Canada, and the products thereof of Section I, III, IV or VI carried from the fisheries in such vessels	UNBOUND				
0090	Articles and materials for use in the manufacture or repair of engines or parts thereof for boats used in commercial fishing operations	Free	G/HS/87/2			

00
00
00

**SCHEDULE V
CANADA**

A-3

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
FOOD PROCESSING OR ALLIED INDUSTRIES						
0110	Vegetable oils of Chapter 15 for use in canning fish	Free	G/HS/87/2			
0120	Sugar of heading No. 17.01 or 17.02 for use in the manufacture of wine	26 46¢ /tonne	G/HS/87/2			
0140	Bolting cloth of tariff item No. 5911.20.00 for sifting flour in flour mills	Free	G/HS/87/2			
The following to be employed in the manufacture of maple syrup or maple sugar:						
0160	Tanks of heading No. 39.25, 73.09, 73.10, 76.11 or 76.12	Free	G/HS/87/2			
0161	Metal sap buckets (without handles) and covers therefor of subheading No. 7326.90 or 7616.90	Free	G/HS/87/2			
0162	Sap spouts of subheading No. 3926.90, 7326.90 or 7616.90	Free	G/HS/87/2			
0163	Evaporators and parts thereof of heading No. 84.19	Free	G/HS/87/2			
0164	Syrup draw-off devices (valves) and parts thereof of heading No. 84.81	Free	G/HS/87/2			

C.D.
C.D.
C.D.

**SCHEDULE V
CANADA**

A-4

Annex Code	Provision	Most Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
CHEMICAL OR ALLIED INDUSTRIES						
0210	Animal fats and oils of subheading No. 1501.00, 1502.00, 1504.20, 1504.30 or 1506.00, rough, for use in the manufacture of soaps or oils	Free	G/HS/87/2			
0220	Fatty alcohols of tariff item No. 1519.30.90, for use in the manufacture of synthetic detergents of subheading No. 3401.19	8.5%	G/HS/87/2			
	Goods of Chapter 28 or 29 for use as products having the same functions as the insecticides, rodenticides, fungicides, herbicides, anti-sprouting products, plant growth regulators, disinfectants or similar products of heading No. 38.08:					
0230	In packages of a gross weight not exceeding 1.36 kg each	7.5%	G/HS/87/2			
0231	In packages of a gross weight exceeding 1.36 kg each	Free	G/HS/87/2			
0240	Containers and parts thereof of heading No. 39.23 or of tariff item No. 3926.90.90 to be employed in the manufacture of goods of heading No. 38.08 or of goods entitled to be imported under Code 0230 or 0231	10.2%	G/HS/87/2			
0250	Goods of Chapter 28 or 29 for use in the manufacture of steroid derivatives	Free	G/HS/87/2			
0260	Organic chemicals having a benzenoid structure, of Chapter 29, or mixtures composed solely thereof, whether or not mixed with surface-active agents, for use as one of the principal starting materials in the manufacture of synthetic organic dyes or pigment dyestuffs	Free	G/HS/87/2			
0270	Goods being volatile oils, used for flavouring or perfuming purposes, of the following heading Nos. or tariff item Nos.:					
	Heading No.					
	29.09, 29.18					
	29.14, 29.32					
	29.15, 29.33					
	or 29.34					
	Tariff item No.					
	2902.19.90, 2906.29.00,					
	2902.90.00, 2907.19.00,					
	2905.19.00, 2911.00.00,					
	2905.22.00, 2912.19.90,					
	2905.29.00, 2912.21.00,					
	2905.50.00, 2912.29.00,					
	2906.12.00, 2912.30.00,					

746

**SCHEDULE V
CANADA**

A-5

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
0270 Cont'd	2906.19.00, 2912.49.00, 2906.21.00, 2916.31.00 or 2916.39.00	5%	G/HS/87/2			
0280	Enzymes and prepared enzymes of tariff item No. 3507.90.00, for use as catalysts in Canadian manufactures	Free	G/HS/87/2			
0285	Catalysts of heading No. 38.15, other than the following: Fluid bed silica-alumina cracking catalysts for the refining of petroleum, composed of silica-alumina or synthetic components, whether or not containing clay, of tariff item No. 3815.90.00; Catalysts consisting of two or more of cobalt, molybdenum or nickel oxides on an aluminium oxide base or on an aluminum oxide base in a mixture with silica, for the desulphurization, denitrogenation or polyaromatic saturation of petroleum feedstocks, in hydrotreating service only, of tariff item No. 3815.19.00	Free	G/HS/87/2			
	The following for use in the manufacture of goods of heading No. 38.08 or of goods entitled to entry under Code 0230 or 0231:					
0290	2,4 dichlorophenoxyacetic acid, 2 methyl-4 chlorophenoxyacetic acid and their esters and amine salts of tariff item No. 2918.90.00 or 2922.50.00	13.5%	G/HS/87/2			
0291	Other goods of Chapter 28 or 29	UNBOUND				
0292	Preparations of subheading No. 3402.90	UNBOUND				
0295	Compounded rubber, non-alkoholic, in liquid or paste form, of tariff item No. 4005.10.00 or 4005.20.00, for use in the manufacture of sealing compounds for cans or jars	Free	G/HS/87/2			
0300	Goods which enter into the cost of manufacture of fertilizers	Free	G/HS/87/2			
	The following which enter into the cost of manufacture of calcium cyanide, potassium cyanide or sodium cyanide:					
0310	Sodium hypochlorite of tariff item No. 2828.90.10	Free	G/HS/87/2			
0311	Calcium carbide of tariff item No. 2849.10.00	Free	G/HS/87/2			
0312	Green carbon paste of tariff item No. 3801.30.00	Free	G/HS/87/2			
0313	Vermiculite of tariff item No. 6806.20.00	Free	G/HS/87/2			

845

**SCHEDULE V
CANADA**

A 6

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
0314	Graphite electrodes of subheading No. 8545.11 or 8545.19	Free	G/HS/87/2			

948

**SCHEDULE V
CANADA**

A-7

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
PHOTOGRAPHIC						
0370	Duplex backing papers of heading No. 48.11 and wrappers of tariff item No. 4823.90.99, whether or not printed or skived, for packaging photographic roll films	8%	G/HS/87/2			
0371	Interleaving or wrapping paper of heading No. 48.11 for packaging flat photographic film or photographic papers	8%	G/HS/87/2			
0380	Films of heading No. 37.06 produced by or issued under the authority of government tourist bureaux, railway authorities, airway authorities or steamship companies	2.95¢ /linear metre	G/HS/87/2			
0385	Negative photographic film, of a width exceeding 28.5 mm, of heading No. 37.02, for exposure in cinematographic cameras	6.8%	G/HS/87/2			
0390	Negative photographic film, of a width of 16 mm, of heading No. 37.02, for exposure in cinematographic cameras	9.2%	G/HS/87/2			

647

**SCHEDULE V
CANADA**

A 8

Annex Code	Provision	Most Favoured- Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	PLASTICS					
	The following, for use in the manufacture of acrylonitrile butadiene-styrene (ABS) copolymers of subheading No. 3903.30:					
0425	Magnesium oxide, between 80% and 94% pure, of tariff item No. 2519.90.90	Free	G/HS/87/2			
0426	Ferrous sulphate, heptahydrate of tariff item No. 2833.29.00	Free	G/HS/87/2			
0427	Alkyl thiols of tariff item No. 2930.90.00	Free	G/HS/87/2			
0428	Inorganic pigments, of a kind not produced in Canada, of heading No. 32.06	Free	G/HS/87/2			
0429	Synthetic waxes, other than ethylene-bis-stearamide, of heading No. 34.04	Free	G/HS/87/2			
0430	N,N-bis (2-hydroxyethyl) alkyl amines of tariff item No. 3823.90.90	Free	G/HS/87/2			
0435	Diamides, produced by the reaction of ethylene-diamine with fatty acids of heading No. 15.19, of tariff item No. 3404.90.99, for use in the manufacture of moulded articles of wood pulp composition	8.5%	G/HS/87/2			
0440	Polyvinyl alcohols of tariff item No. 3905.20.00 for use in Canadian manufactures	6.8%	G/HS/87/2			

0.0
0.0

**SCHEDULE V
CANADA**

A-9

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
RUBBER						
0460	Materials for use in the manufacture of synthetic rubber	Free	G/HS/87/2			
0480	Porcelain hand forms of tariff item No 6914.10.00 for use in the manufacture of rubber gloves	Free	G/HS/87/2			

0460
0480

**SCHEDULE V
CANADA**

A - 10

Annex Code	Provision	Most Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
FORESTRY						
The following to be employed in logging, including the removal of the log from stump to skidway, log dump, or common or other carrier:						
0520	Machinery and parts thereof of Chapter 84	8%	G/HS/87/2			
0521	Logging wagons (logging cars) of heading No. 86.06 and parts thereof of heading No. 86.07	8%	G/HS/87/2			
0522	Captive balloons of tariff item No. 8801.90.10 and parts thereof of tariff item No. 8803.90.20	8%	G/HS/87/2			
0523	Chassis of tariff item No. 8706.00.90, bodies of tariff item No. 8707.90.90 and parts of heading No. 87.08, for the tractors (log skidders) of tariff item No. 8701.90.11	8%	G/HS/87/2			
The following for use in the repair of logging trucks of heading No. 87.04, or the manufacture of repair parts therefor:						
0530	Body bottom cross members or steel shapes for the manufacture thereof of tariff item No. 8708.29.99	8%	G/HS/87/2			
0531	Bumpers of tariff item No. 8708.10.00	8%	G/HS/87/2			
0532	Bells or buzzers of tariff item No. 8512.30.00	8%	G/HS/87/2			
0533	Hand, vacuum or air operated door and step mechanisms of tariff item No. 8708.29.99	8%	G/HS/87/2			
0534	Rubber fenders of tariff item No. 8708.29.99	8%	G/HS/87/2			
0535	Forward drive control conversion assemblies of tariff item No. 8708.99.99	8%	G/HS/87/2			
0536	Fuse assemblies of tariff item No. 8535.10.00	8%	G/HS/87/2			
0537	Lamp flanges or terminals of tariff item No. 8536.90.90	8%	G/HS/87/2			
0538	Lamp glassware of tariff item No. 7011.10.00	8%	G/HS/87/2			
0539	Lamp sockets of tariff item No. 8536.69.00	8%	G/HS/87/2			
0540	Push buttons of tariff item No. 8538.90.90	8%	G/HS/87/2			
0541	Metal stampings or assemblies thereof of tariff item No. 8708.29.99	8%	G/HS/87/2			

C
C
C

**SCHEDULE V
CANADA**

A-11

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
0542	Switches of heading No. 85.36	8%	G/HS/87/2			
0543	Ventilators of tariff item No. 8414 59 00	8%	G/HS/87/2			
0544	Parts of the foregoing of Section VII or XV or of heading No. 87 08 excluding bumper bar bolts capped with stainless steel	8%	G/HS/87/2			

651

**SCHEDULE V
CANADA**

A-12

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
0610	<p align="center">WOOD</p> <p>Machinery and parts thereof of tariff item No. 8465 91 90 or 8466 92 90, to be employed in sawmills for sawing lumber</p>	8%	G/HS/87/2			

**SCHEDULE V
CANADA**

A-13

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
PAPER AND PAPER CONVERTING						
0710	Photopolymer coated plates of heading No. 37.01 for use in the manufacture of printing plates for printing newspapers by the letterpress process	9.2%	G/HS/87/2			
0720	Gasket stock, impregnated, coated or covered, of Chapter 48, for use in the manufacture of gaskets, washers, sealing strips or other sealing articles and materials	Free	G/HS/87/2			
The following for use in the manufacture of newspapers, magazines or periodicals, printed, published and issued at regular intervals, not less frequently than four times a year and bearing dates of issue:						
0730	Super-calendered or machine finish grades of book paper of tariff item No. 4802.52.10 or 4802.60.19	Free	G/HS/87/2			
0731	Paper and paperboard of heading No. 48.10	Free	G/HS/87/2			
0740	Rope paper and paperboard of tariff item No. 4805.60.91, 4805.60.99, 4805.70.50 or 4805.70.90 for use in the manufacture of coated abrasive paper	0.5%	G/HS/87/2			
0741	Filter paper of tariff item No. 4805.40.20 or 4805.40.90 for use in the manufacture of vacuum cleaner bags	6.5%	G/HS/87/2			
0750	Paper and paperboard, coated with synthetic resin, of tariff item No. 4811.39.00, for use in the manufacture of cap liner gasket stock	1%	G/HS/87/2			
0760	Machinery, apparatus and parts thereof (other than those goods eligible for the benefits of Code 0770) of heading No. 84.22 or 90.06, or of tariff item No. 8419.32.90, 8419.90.70 (when for use with the goods of tariff item No. 8419.32.90), 8440.10.00, 8440.90.00, 8443.60.90, 8443.90.30, 8472.10.00, 8472.20.00, 8472.30.00, 8472.90.90, 8473.40.10, 8473.40.30, 8479.89.90, 8479.90.60 (when for use with the goods of tariff item No. 8479.89.90), 9010.20.99 or 9010.90.20, for use by printers, lithographers, bookbinders, paper or foil converters, manufacturers of stereotypes, electrotypes or printing plates or rolls, or manufacturers of articles made from paper, paperboard or foil	Free	G/HS/87/2			
0770	Machines for uses ancillary to printing, of tariff item No. 8443.60.90, and parts thereof of tariff item No. 8443.90.30, to be employed in the manufacture of manifold business forms	6.8%	G/HS/87/2			
0790	Materials for use in the manufacture of photopolymer coated printing plates for printing newspapers by the letterpress process	9.2%	G/HS/87/2			

CO
L7
CJ

**SCHEDULE V
CANADA**

A-14

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
BUILDING PRODUCTS						
0810	Colouring matter of tariff item No. 3206.43.00 or 3206.49.80 for use in the manufacture of roofing granules	Free	G/HS/87/2			
0820	Paper and paperboard of tariff item No. 4804.41.21, 4805.60.99 or 4811.90.00, whether or not decorated, for use in the manufacture of the goods described in heading No. 39.21	Free	G/HS/87/2			
0830	Rolls of paper or paperboard of heading No. 48.05 for use in the manufacture of wallboard	Free	G/HS/87/2			

S.F.A

**SCHEDULE V
CANADA**

A-15

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
TEXTILES AND CLOTHING						
The following for use in the coating, colouring or printing of textiles:						
0910	Titanium dioxide of tariff item No. 2823.00.00	Free	G/HS/87/2			
0911	Goods of subheading No. 3204.17 or of heading No. 32.05 or 32.06	Free	G/HS/87/2			
0912	Pigments of tariff item No. 3212.90.00	Free	G/HS/87/2			
0913	Paints of heading No. 32.09 and printing inks of tariff item No. 3215.11.00 or 3215.19.00	Free	G/HS/87/2			
0914	Goods of sub-Chapter I of Chapter 39, being binders for pigments or inks	Free	G/HS/87/2			
0920	Goods of sub-Chapter I of Chapter 39, being fluorodizing agents for use in producing water, oil or soil resistant finishes on textiles or leather	Free	G/HS/87/2			
0925	Cellular chloroprene sheets, with a knitted nylon fabric laminated to one or both sides, of tariff item No. 4008.11.00 or 5906.91.20, for use in the manufacture of wet suits for diving or water sports, commercial diving dry suits, dry-type exposure suits or accessories therefor	14.1%	G/HS/87/2			
0930	Waste portions of goat skin leather splits of tariff item No. 4106.19.00, of deer skin leather splits of tariff item No. 4107.90.90 or of chamois leather of tariff item No. 4108.00.00, for use in the manufacture of deer skin wipers or interlining material for overcoats	5.5%	G/HS/87/2			
Thread, solely of cotton, of subheading No. 5204.11 and yarn, solely of cotton, of heading No. 52.05, for use in the manufacture of cotton sewing thread or Schiffli embroidery thread:						
0940	Single	6.8%	G/HS/87/2			
0941	Multiple (folded) or cabled	7.5%	G/HS/87/2			
Yarn, solely of cotton, of heading No. 52.05, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be packaged for retail sale:						
0950	Single	Free	G/HS/87/2			
0951	Multiple (folded) or cabled	6.8%	G/HS/87/2			

555

**SCHEDULE V
CANADA**

A-16

Annex Code	Provision	Most-Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
0960	Yarn, solely of cotton, measuring per single yarn 85 decitex or less (exceeding 117.64 metric number per single yarn), of tariff item No. 5205.15.00, 5205.25.00, 5205.35.00 or 5205.45.90, for use in the manufacture of levers' lace	Free	G/HS/87/2			
0965	Single yarns, solely of man-made fibres, not coloured, having not more than 30 turns per 10 cm, of tariff item No. 5402.10.00, 5402.20.00 or 5604.20.10, for use in the manufacture of woven cord tire fabric	12.5%	G/HS/87/2			
0966	Synthetic filament tow of heading No. 55.01 and artificial filament tow of heading No. 55.02, for converting into lengths not exceeding 30 cm, for use in the manufacture of textile yarns or flock	8.5%	G/HS/87/2			
0967	Synthetic filament tow of heading No. 55.01 for use in the manufacture of cigarette filter tips	8.5%	G/HS/87/2			
0969	Chenille yarns, containing 70% or more by weight of viscose rayon fibres, other than yarns produced by texturizing or twisting, of tariff item No. 5606.00.29, for use in Canadian manufactures	9.9%	G/HS/87/2			
0970	Glass fibres of a length not exceeding 38 cm, whether or not carded, combed or otherwise processed, of tariff item No. 7019.10.10, for use in the manufacture of textile yarns	Free	G/HS/87/2			
1000	Gloves, mittens or other wearing apparel, lead-impregnated or lead-lined, of heading No. 62.10 or 62.11 or of tariff item No. 3926.20.19, 3926.20.90, 4015.19.00, 4015.90.00, 4203.10.00, 4203.29.90, 6116.10.00 or 6216.00.00, for the use of X-ray operators	Free	G/HS/87/2			
	The following for use in the manufacture of gloves or leather clothing:					
1005	Sueded bovine hide leather of tariff item No. 4104.10.90, 4104.31.00 or 4104.39.00	7.5%	G/HS/87/2			
1006	Bovine hide leather and equine leather of heading No. 41.04 and sheep skin leather of heading No. 41.05, excluding suedes, cabrettas or Spanish or African capes	7.5%	G/HS/87/2			
1007	Other leathers of Chapter 41 and skins of shearlings of tariff item No. 4302.19.20	5.5%	G/HS/87/2			

C
C
C

**SCHEDULE V
CANADA**

A-17

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1010	Hat braid, of a width not exceeding 15.2 cm, of tariff item No. 4601.10.00 or 5808.10.00, for use in the manufacture, but not in the ornamentation or trimming, of hat bodies or shapes	Free	G/HS/87/2			
1015	Woven fabrics or scarves, containing yarn of wool, of a length of 4.5 m or more, of Chapter 51, 52, 53, 54, 55 or 58 or of heading No. 62.14, for use in the manufacture of neckties, matching necktie and pocket puff sets, scarves or mufflers, but excluding such fabrics for use as interlining	Free	G/HS/87/2			
1020	Woven fabrics, solely of wool and cotton blended yarns, by weight not less than 15% wool, of a weight not exceeding 150 g/m ² and having at least 55 warp threads and 55 threads per 4 cm ² , of tariff item No. 5111.90.91 or of heading No. 52.12, for use in the manufacture of men's or boys' shirts	Free	G/HS/87/2			
1030	Woven fabrics, solely of combed cotton yarn, measuring per single yarn 100 decitex or less (exceeding 99.9 metric number per single yarn), of heading No. 52.08, for use in the manufacture of men's or boys' shirts	10%	G/HS/87/2			
1040	Woven fabrics, open mesh, of heading No. 52.08, 52.10 or 52.12, for use in the manufacture of fruit or vegetable bags	Free	G/HS/87/2			
1050	Woven fabrics, solely of cotton, of tariff item No. 5208.21.00, 5208.22.90 or 5208.29.00, for use in the manufacture of handkerchiefs solely of cotton	11.3%	G/HS/87/2			
1060	Woven fabrics, of a length of 4.5 m or more, of heading No. 54.07, 54.08 or 55.16, for use in the manufacture of neckties or matching necktie and pocket puff sets, but excluding such fabrics for use as interlining	Free	G/HS/87/2			
1070	Woven fabrics, solely of man-made fibres, with leno-edged strips, of a width of 1 m or more, in an unfinished condition, of tariff item No. 5407.60.00 or 5512.11.00, for use in the manufacture of metalline ribbons	Free	G/HS/87/2			
	The following for use in the manufacture of church vestments:					
1080	Mechanically made lace of tariff item No. 5804.21.00 or 5804.29.00	Free	G/HS/87/2			
1081	Narrow woven fabrics of heading No. 58.06	Free	G/HS/87/2			
1082	Emblems and medallions of tariff item No. 5807.10.90	Free	G/HS/87/2			
1085	Rib stitched, knitted tubing, solely of rayon filament yarns measuring 330 decitex, 30 to 60 ribs in size, of tariff item No. 6002.93.00, for use in the manufacture of doll clothing	Free	G/HS/87/2			

657

**SCHEDULE V
CANADA**

A 18

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1090	Church vestments of heading No. 61.14 or 62.11 and parts thereof of heading No. 61.17 or 62.17	10%	G/HS/87/2			
1095	Prayer shawls of tariff item No. 6117.10.00 or of heading No. 62.14 and parts thereof, including prayer shawl fringes, of tariff item No. 6117.90.00 or 6217.90.00, prayer shawl bags of tariff item No. 6307.90.92	10%	G/HS/87/2			
	The following for use in the manufacture of hats:					
1110	Hoods and shapes, knitted, crocheted, plaited or woven, in a single piece, or of braids not sewn, of tariff item No. 6504.00.00	Free	G/HS/87/2			
1111	Hoods and shapes, of fur felt, or of wool felt, or of wool and fur felt containing 90% or more by weight wool, of tariff item No. 6503.00.00, 6504.00.00 or 6505.90.10	Free	G/HS/87/2			
1120	Materials of Section VII, VIII, IX or XI, for use in the manufacture of tips or sides, cut to shape, hat sweats, cap peaks or stiffening bands, for hats or caps	Free	G/HS/87/2			
	The following for preparing, manufacturing, testing or finishing yarns, cordage, or fabrics made from textile fibres or from paper, to be employed in such processes by manufacturers or scholastic or charitable institutions:					
1125	Goods of Section XVI (excluding hand looms of heading No. 84.46 and parts thereof of heading No. 84.49) and goods of Chapter 90	Free	G/HS/87/2			
1126	Materials for use in the manufacture of the foregoing goods	Free	G/HS/87/2			

050

**SCHEDULE V
CANADA**

A-19

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
LEATHER AND FOOTWEAR						
The following for use in stuffing or dressing leather:						
1150	Wool grease, crude, of tariff item No. 1505.10.00	UNBOUND				
1151	Preparations of tariff item No. 3403.11.90 or 3403.91.00	UNBOUND				
1155	Leather, not further prepared than tanned, of heading No. 41.04, 41.05, 41.06 or 41.07, for use in the manufacture of upholstering leather	6.8%	G/HS/87/2			
1160	Sheep or lamb skin leather of heading No. 41.05 and goat skin leather of heading No. 41.06, not further prepared than tanned, for processing by tanners	6.8%	G/HS/87/2			
1175	Goat, kid, cabretta or cape leathers of heading No. 41.05 or 41.06 for use in the manufacture of footwear or ladies' handbags	Free	G/HS/87/2			
1178	Poromeric materials, with a water vapour permeability of 0.5 mg/cm ² /hr or more but not exceeding 11.0 mg/cm ² /hr, excluding materials with a backing composed solely of woven or knitted fabrics, of tariff item No. 5603.00.00, 5903.20.10 or 5903.20.20, for use in the manufacture of footwear	13.2%	G/HS/87/2			
1180	Knitted fabric, solely of cotton, of tariff item No. 6001.91.00, 6002.20.00 or 6002.92.00, for use in the manufacture of rubber footwear	10%	G/HS/87/2			

859

**SCHEDULE V
CANADA**

A-20

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	CERAMICS					
	The following, whether or not dry or suspended or dissolved in a liquid, for use in the manufacture of glassware or tableware of china, porcelain or semi-porcelain:					
1220	Colloidal precious metals of tariff item No. 2843.10.00	Free	G/HS/87/2			
1221	Silver compounds of tariff item No. 2843.29.00	Free	G/HS/87/2			
1222	Gold compounds of tariff item No. 2843.30.00	Free	G/HS/87/2			
1223	Other inorganic or organic compounds of precious metals of tariff item No. 2843.90.00	Free	G/HS/87/2			
1224	Liquid lustres based on precious metals and similar preparations of precious metals, of tariff item No. 3207.30.00	Free	G/HS/87/2			
1225	Silver of tariff item No. 7106.10.20, finely divided	Free	G/HS/87/2			
1230	Spurs and stiltis of tariff item No. 6903.90.90 to be employed in the manufacture of earthenware	Free	G/HS/87/2			
1240	Undecorated tableware of porcelain or china of heading No. 69.11 or of semi-porcelain or white granite of heading No. 69.12, whether or not with the surface uniformly coloured in only one hue, for use in the manufacture of decorated tableware by kiln-fired decoration	6.8%	G/HS/87/2			

860

**SCHEDULE V
CANADA**

A-21

Annex Code	Provision	Most Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1260	<p align="center">GLASS AND GLASSWARE</p> <p>Articles of glass of heading No. 70.13, 70.18 or 70.20 for use in the manufacture of cut or decorated glassware</p>	Free	G/HS/87/2			

CT
C3
—

**SCHEDULE V
CANADA**

A 22

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
MINING AND MINERALS						
1310	Goods of heading No. 11 08, 25 08 or 25 11, of Chapter 39 or of Section VI, to be employed as drilling mud or additives therefor in drilling for minerals, natural gas, oil or water	Free	G/HS/87/2			
1320	Oil of tariff item No. 3823.90.90 to be employed in the concentration of ores	UNBOUND				
1330	Woven fabrics of tariff item No. 5907.00.12 to be employed as "brattice cloth" in underground mining operations	Free	G/HS/87/2			
The following to be employed in mining, quarrying or developing mineral deposits:						
1340	Tubes, pipes and shells of heading No. 73 04 or 73 06 and fittings therefor of heading No. 73 07, to be employed in pneumatically breaking down the working face of a mine	Free	G/HS/87/2			
1341	Loading machinery of heading No. 84 28 or 84 29 and parts thereof of heading No. 84 31 for loading minerals directly from the working face of a mine	Free	G/HS/87/2			
1342	Extracting machinery of heading No. 84 29 or 84 30 and parts thereof of heading No. 84 31 for extracting minerals directly from the working face of a mine	Free	G/HS/87/2			
1343	Tractors of heading No. 87 01 and parts thereof of heading No. 87 08 for use underground	Free	G/HS/87/2			
1344	Lorries (trucks) and shuttle cars of heading No. 87 04 and parts thereof of heading No. 87 08 for use underground	Free	G/HS/87/2			
1350	Loading machinery of heading No. 84 28 and parts thereof of heading No. 84 31 for loading coal	Free	G/HS/87/2			
The following to be employed in mines in which inflammable gases exist:						
1360	Flameproof electrical transformers and rectifiers of heading No. 85 04 and parts thereof of subheading No. 8504.90	Free	G/HS/87/2			
1361	Flameproof cable connecting devices and junction boxes of heading No. 85 36 and parts thereof of heading No. 85 38	Free	G/HS/87/2			
1362	Flameproof trailing cable extensions with connectors moulded on of heading No. 85 44	Free	G/HS/87/2			

502

**SCHEDULE V
CANADA**

A-23

Annex Code	Provision	Most- Favoured- Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
METALS AND METALLURGY						
The following to be employed in the processing, smelting or refining of ores, metals or minerals:						
1410	Tubes and pipes of heading No. 73 04, 73 05, 73 06 or of subheading No. 7308.90 for blast furnaces for smelting iron ore	Free	G/HS/87/2			
1411	Machinery, apparatus and parts thereof of Chapter 84 or 85 for blast furnaces for smelting iron ore	Free	G/HS/87/2			
1412	Machinery and parts thereof (excluding pumps, liquid elevators, fans, blowers and compressors of heading No. 84.13 or 84.14) of Chapter 84, to be employed in the extraction of precious metals by the chlorination or cyanide processes	Free	G/HS/87/2			
The following for use in the manufacture of iron or steel:						
1420	Ferro-chromium of tariff item No. 7202.41.00 or 7202.49.00	4%	G/HS/87/2			
1421	Ferro-silico-chromium of tariff item No. 7202.50.00	4%	G/HS/87/2			
1422	Ferro-nickel of tariff item No. 7202.60.00	4%	G/HS/87/2			
1423	Ferro-molybdenum of tariff item No. 7202.70.00	4%	G/HS/87/2			
1424	Ferro-tungsten and ferro-silico-tungsten of tariff item No. 7202.80.00	4%	G/HS/87/2			
1425	Ferro-titanium and ferro-silico-titanium of tariff item No. 7202.91.00	4%	G/HS/87/2			
1426	Ferro-vanadium of tariff item No. 7202.92.00	4%	G/HS/87/2			
1427	Ferro-niobium of tariff item No. 7202.93.00	4%	G/HS/87/2			
1428	Ferro-phosphorus, ferro-silico-calcium, ferro-zirconium and other ferro-alloys of tariff item No. 7202.99.00	4%	G/HS/87/2			
1430	Iron or steel shot of tariff item No. 7205.10.19 for sawing, polishing, pressure blasting or tumbling	Free	G/HS/87/2			
The following for alloying purposes:						
1440	Tungsten powder of tariff item No. 8101.10.10	Free	G/HS/87/2			

C
C
C

**SCHEDULE V
CANADA**

A-24

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1441	Unwrought tungsten of tariff item No. 8101.91.91	Free	G/HS/87/2			
1442	Tungsten waste and scrap of tariff item No. 8101.91.92	Free	G/HS/87/2			
1443	Tantalum waste and scrap, containing chromium and tungsten, of tariff item No. 8103.10.20	Free	G/HS/87/2			
1444	Unwrought chromium and chromium powder of tariff item No. 8112.20.10	Free	G/HS/87/2			
1445	Chromium waste and scrap of tariff item No 8112.20.20	Free	G/HS/87/2			
1450	Bars and rods of iron or steel, of a diameter not exceeding 9.525 mm, of heading No. 72.13, 72.21 or 72.27, for use in the manufacture of wire	UNBOUND				
1455	Wire of iron or steel, single, of a value of 6.063¢/kg or more, of heading No. 72.17 or 72.23 or of tariff item No. 7229.90.00, for use in the manufacture of wire rope	5%	G/HS/87/2			
1460	Articles of porcelain or china of subheading No. 6913.10 or 6914.10 to be mounted by manufacturers of silverware	10.2%	G/HS/87/2			
1465	Glassware of heading No. 70.13 or 70.20 for use in the manufacture of silverware receptacles or tops therefor	Free	G/HS/87/2			
1470	Flat-rolled products, of a thickness not exceeding 4.75 mm, of heading No. 72.08, 72.09, 72.11, 72.25 or 72.26, for use in the manufacture of butts or hinges	5.5%	G/HS/87/2			
1475	Flat-rolled products of heading No. 72.08, 72.09, 72.10 or 72.11 for use in the manufacture of tubes or pipes	5.5%	G/HS/87/2			
1480	Flat-rolled products, not clad, plated or coated, of heading No. 72.19, 72.20, 72.25 or 72.26, for use in the manufacture of tubes or pipes	6.5%	G/HS/87/2			
1485	Materials for use in the manufacture of drill pipe, casing or tubing, or fittings, couplings, thread protectors or nipples therefor, of a kind used with natural gas or oil wells	Free	G/HS/87/2			
1490	Materials for use in the manufacture of sintered hard metal compounds of the tungsten carbide type	Free	G/HS/87/2			

864

**SCHEDULE V
CANADA**

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
ENERGY						
1505	Chemical compounds of Chapter 29, 34, 38 or 39 to be employed in removing salts or water from crude petroleum oils	Free	G/HS/87/2			
1515	2-Furaldehyde (furfuraldehyde) of tariff item No. 2932.12.00 to be employed in the refining of oils	Free	G/HS/87/2			
1520	Mercaptans of tariff item No. 2930.90.00 and mercaptan preparations of tariff item No. 3823.90.90 for use in odorizing natural gas or liquid petroleum gas	Free	G/HS/87/2			
Tube or pipe fittings of heading No. 73.07:						
1525	For pipes or tubes of a diameter exceeding 26.7 cm, used in the transmission of natural gas to points of distribution or in the transmission of crude oil	9.2%	G/HS/87/2			
1526	For use with the goods of subheading No. 7304.20, 7305.20 or 7306.20	6.8%	G/HS/87/2			
The following to be employed in recovering and producing crude oil from shales, oil-sands, or tar-sands:						
1530	Non-electric flexible tubing of heading No. 83.07	Free	G/HS/87/2			
1531	Goods of Section XVI	6.8%	G/HS/87/2			
The following for installation between the well-head assembly or surface oil pumping unit and the field marketing valve at oil or natural gas wells:						
1540	Tube or pipe fittings of heading No. 73.07	6.8%	G/HS/87/2			
1541	Separators, treaters (oil, gas or water) and parts thereof of heading No. 84.21	6.8%	G/HS/87/2			
1542	Manifold valves (chokes, beans and flow controllers) and parts thereof of heading No. 84.81	6.8%	G/HS/87/2			
1543	Chemical injection pumps and parts thereof of heading No. 84.13	Free	G/HS/87/2			
The following to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of water, oil or natural gas wells, in mining or quarrying, or in the distillation or recovery of products from natural gas:						
1545	Hydraulic pumps of tariff item No. 8413.50.90, 8413.60.00, 8413.70.90 or 8413.81.00 and parts thereof of tariff item No. 8413.91.99	9.2%	G/HS/87/2			

**SCHEDULE V
CANADA**

A 26

Annex Code	Provision	Most Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1546	DC electric motors of tariff item No. 8501.31.11 or 8501.31.12 and parts thereof of tariff item No. 8503.00.11 or 8503.00.19	9.2%	G/HS/87/2			
	<i>The following to be employed in the exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells or on drilling machinery for use in the exploration, discovery, development or operation of potash or rock salt deposits:</i>					
1550	Fishing tools of Chapter 84 and parts thereof of Chapters 82 or 84	Free	G/HS/87/2			
1551	Wellhead valves and parts thereof, exceeding 7.62 cm nominal size or rated for service in working pressures exceeding 13,790 kPa W.O.G. (water, oil, gas), of heading No. 84.81	Free	G/HS/87/2			
1552	Well-packers and parts thereof of heading No. 84.79	Free	G/HS/87/2			
1553	Draw works of subheading No. 8425.31 or 8425.39	Free	G/HS/87/2			
1554	Slush pumps of heading No. 84.13	Free	G/HS/87/2			
1555	Motive power of tariff item No. 8407.90.90 or 8408.90.90 or of heading No. 85.02, and drive groups of tariff item No. 8483.10.90, for operating slush pumps, draw works or rotary tables	Free	G/HS/87/2			
1556	8-way rotary selector valves and parts thereof of heading No. 84.81; actuators and parts thereof of heading No. 84.12	Free	G/HS/87/2			
1557	Hydrodynamic brakes and parts thereof of tariff item No. 8431.10.20	Free	G/HS/87/2			
1558	Flexible metal tubing of tariff item No. 8307.10.00 or 8307.90.00	9.2%	G/HS/87/2			
1559	Mobile drilling rigs, not including automotive vehicles or chassis on which the rigs are mounted, of subheading No. 8705.20	Free	G/HS/87/2			
1570	Goods, excluding motive power, of heading No. 84.74, to be employed in the manufacture of fuel briquettes	Free	G/HS/87/2			

8
9
0

**SCHEDULE V
CANADA**

A-27

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
ELECTRONICS						
1600	Magnesium oxide and calcined magnesite of tariff item No. 2519.90.90 for use in the manufacture of electrical cables	Free	G/HS/87/2			
1605	Askarets of tariff item No. 3823.90.90 for use in the manufacture of electrical apparatus	Free	G/HS/87/2			
1620	Flat-rolled products, of a thickness not exceeding 4.75 mm, with a silicon content by weight of 0.075% or more, of heading No. 72.25 or 72.26, for use in the manufacture of electrical apparatus or of parts thereof	10%	G/HS/87/2			
	The following for use in the manufacture of loud-speakers or audio-frequency electric amplifiers of heading No. 85.18, record players or magnetic tape transcribing machines of heading No. 85.19, magnetic tape sound recording apparatus of heading No. 85.20, tape transport mechanisms of tariff item No. 8522.90.10, electrical equipment of heading No. 85.21, 85.25, 85.26, 85.27 or 85.28, and parts of the foregoing, including transformers and inductors, of heading No. 85.04 or 85.29 or of subheading No. 8518.90 or 8522.90:					
1630	Polyester, polystyrene or cellulose acetate film of heading No. 39.19 or 39.20, of a thickness not exceeding 0.25 mm	Free	G/HS/87/2			
1631	Iron powder of tariff item No. 7205.21.90 or 7205.29.00	Free	G/HS/87/2			
1632	Gears for fine tuning of radio or television (including video) reception apparatus of tariff item No. 8483.40.00	Free	G/HS/87/2			
1633	Stamped metal pulleys, of an external diameter not exceeding 13 cm and of a width not exceeding 1.5 cm, of tariff item No. 8483.50.90	Free	G/HS/87/2			
1634	Electric motors for fine tuning radio or television (including video) reception apparatus, of tariff item No. 8501.10.00	Free	G/HS/87/2			
1635	Cores and other shapes, of powdered iron or ferrite, of tariff item No. 8504.90.30; tube shields, of metal or metallized non-metal, of subheading No. 8529.90; metal cans and lids, drawn or extruded, of tariff item No. 8532.90.00	Free	G/HS/87/2			
1636	Ceramic dielectrics of tariff item No. 8532.90.00	Free	G/HS/87/2			
1637	Materials for use in the manufacture of the foregoing	Free	G/HS/87/2			

867

**SCHEDULE V
CANADA**

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1640	Channel frames and keeper laminations of tariff item No. 8504.90.10 or 8504.90.30 for use in the manufacture of electrical transformers or inductors of heading No. 85.04 of a kind used in the electrical equipment of heading No. 85.18, 85.19, 85.20, 85.21, 85.25, 85.26, 85.27 or 85.28	Free	G/HS/87/2			
1645	Tuner assemblies, excluding rotary tuner assemblies incorporating an off on switch or controls for adjusting volume, colour, tint or contrast, of tariff item No. 8528.10.91, 8528.10.98, 8528.10.99, 8528.20.10 or 8528.20.90, for use in the manufacture of television receivers	Free	G/HS/87/2			
1650	Parts of tariff item No. 8529.90.20, 8529.90.30 or 8529.90.90 for use in the manufacture of television tuner assemblies	Free	G/HS/87/2			
1655	Metal inserts of tariff item No. 8529.90.90 for use in the manufacture of powdered iron or ferrite cores or other shapes	Free	G/HS/87/2			
	The following, manufactured more than 30 years prior to the date of accounting, under such regulations as the Minister may make with respect to proof of age:					
1660	Reception apparatus for radio-broadcasting of heading No. 85.27	9.2%	G/HS/87/2			
1661	Loud-speakers of tariff item No. 8518.21.00, 8518.22.00 or 8518.29.00	9.2%	G/HS/87/2			
1662	Earphones of tariff item No. 8518.30.00	9.2%	G/HS/87/2			
1663	Parts of the foregoing of heading No. 85.22 or 85.29	9.2%	G/HS/87/2			
1670	Pins of tariff item No. 7319.30.90 and pressure pads, pinch rollers and shield and pressure pad assemblies of tariff item No. 3926.90.90 or 5602.21.00, for use in the manufacture of tape cassettes or tape cartridges	10.2%	G/HS/87/2			
	Materials for use in the manufacture or repair of the following:					
1680	Pick-up cartridges of tariff item No. 8522.10.00	Free	G/HS/87/2			
1681	Microphones or stands therefor of tariff item No. 8518.10.00	Free	G/HS/87/2			
1682	Styli of tariff item No. 8522.90.20	Free	G/HS/87/2			
1683	Tone arms of tariff item No. 8522.90.10	Free	G/HS/87/2			
1684	Turntables (record-decks) or automatic record changers of heading No. 85.19	Free	G/HS/87/2			

C
C
C

**SCHEDULE V
CANADA**

A-29

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1685	Articles and materials for use in the manufacture of sound recordings of heading No 85.24, tape recorders of heading No. 85.20 or record-players of heading No. 85.19, provided that such sound recordings, tape recorders or record-players are for libraries, and being the property of the organized authorities of such libraries	8%	G/HS/87/2			
1690	Materials for use in the manufacture of goods of heading No. 85.41 or 85.42	Free	G/HS/87/2			
1695	Machinery, apparatus and parts thereof (other than ventilating or recycling hoods incorporating a fan, whether or not fitted, with filters, of heading No. 84.14, laser equipment, water or waste treatment equipment, reverse osmosis equipment for demineralization or deionization of water and room pressurization or air flow monitors) of Chapter 84, 85 or 90, to be employed in designing, developing, testing or manufacturing semiconductor devices	10.3%	G/HS/87/2			

000

**SCHEDULE V
CANADA**

A-30

Annex Code	Provision	Most-Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
COMMUNICATIONS						
1710	Cinematographic films (motion picture films) of a width of 16 mm or more, of heading No. 37.06, and video tapes of heading No. 85.24, excluding television commercials (other than those elements or portions of such films or tapes, whether or not edited, intended for their television promotion), when imported by recognized processors of such media having duly equipped processing laboratories in Canada, for the sole purpose of having reproductions made therefrom, and provided the imported originals are exported within six months from the date of importation	Free	G/HS/87/2			
1720	Cinematographic films (motion picture films) of a width of 16 mm or more, of heading No. 37.06, and video or sound tape recordings of heading No. 85.24, excluding filmed or video taped television commercials or sound recordings of such commercials (other than those elements or portions of such tapes, whether or not edited, intended for their television promotion), to be employed in the dubbing of sound tracks of such media, provided the imported originals are exported within twelve months from the date of importation	Free	G/HS/87/2			
<p>The following when they</p> <p>a) are of an educational, scientific or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character adopted at Beirut, Lebanon, in 1948, and</p> <p>b) have been certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character:</p>						
1730	Slides and slide films, positive or negative, of tariff item No. 3705.90.90, and sound recordings for use therewith of heading No. 85.24	Free	G/HS/87/2			
1731	Cinematographic films (motion picture films), sound or silent, of tariff item No. 3706.10.90 or 3706.90.90	Free	G/HS/87/2			
1732	Separate sound film track of heading No. 37.06 or 85.24	Free	G/HS/87/2			
1733	Wall maps and charts of subheading No. 4905.99	Free	G/HS/87/2			
1734	Wall maps, charts and posters of heading No. 49.11	Free	G/HS/87/2			
1735	Video tape recordings and sound recordings of heading No. 85.24	Free	G/HS/87/2			

870

**SCHEDULE V
CANADA**

A-31

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	<p>The following when for use by:</p> <p>a) any elementary or secondary school, school for the handicapped, university, community college or seminary of learning in Canada;</p> <p>b) any educational or research organization named in Schedule B to the <i>Financial Administration Act</i> or any similar educational or research organization established by or under the authority of a provincial government;</p> <p>c) any non-governmental organization operating on a non-profit basis that is incorporated or established in Canada solely for educational or religious purposes or solely for the purpose of carrying out research designed to benefit the public at large;</p> <p>d) any school, either separately incorporated in Canada or, if not incorporated, not related in any manner to non-qualifying organizations, solely established to offer instruction intended to provide individuals with the skills required for a trade or other gainful occupation or to increase skills or proficiency therein; or</p> <p>e) any of the following organizations, namely:</p> <p style="padding-left: 40px;">i) libraries, or</p> <p style="padding-left: 40px;">ii) art galleries, archives, historical houses or sites, zoological gardens, planetaria, botanical gardens, aquaria, nature centres or other museums,</p> <p>if the organization operates on a non-profit basis and offers its services to the public generally:</p>					
1750	Microfilms and microfiches of tariff item No. 3705.20.00	UNBOUND				
1751	Filmstrips and slides of tariff item No. 3705.90.90	UNBOUND				
1752	Cinematographic films (motion picture films) of tariff item No. 3706.10.90 or 3706.90.90	UNBOUND				
1753	Pamphlets and magazines of heading No. 49.01	UNBOUND				
1754	Maps and charts of tariff item No. 4905.99.10, 4905.99.90 or 4911.99.90	UNBOUND				
1755	Photographic reproductions, reproductions of works of art and pictorial illustrations of tariff item No. 4911.99.90	UNBOUND				
1756	Video tape recordings and sound recordings of heading No. 85.24	UNBOUND				

871

**SCHEDULE V
CANADA**

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
Cont'd	<p>The Minister may make such regulations as he deems necessary for the administration of Codes 1750, 1751, 1752, 1753, 1754, 1755 and 1756</p> <p>For the purpose of Codes 1750, 1751, 1752, 1753, 1754, 1755 and 1756, an organization operates on a non-profit basis if it carries out its objectives without pecuniary return to its members or shareholders other than as salaries or fees for duties performed or as reimbursement of expenses incurred.</p> <p>The following when to be employed</p> <p>(a) directly in teaching or research by:</p> <p>(i) any elementary or secondary school, school for the handicapped, university, community college or seminary of learning in Canada,</p> <p>(ii) any educational or research organization named in Schedule B to the <i>Financial Administration Act</i> or any similar educational or research organization established by or under the authority of a provincial government,</p> <p>(iii) any non-governmental organization operating on a non-profit basis that is incorporated or established in Canada solely for educational purposes or solely for the purpose of carrying out research designed to benefit the public at large, or</p> <p>(iv) any school, either separately incorporated in Canada or, if not incorporated, not related in any manner to non-qualifying organizations, solely established to offer instruction intended to provide individuals with the skills required for a trade or other gainful occupation or to increase skills or proficiency therein; or</p> <p>(b) in the conservation, restoration, exhibition, circulation or study of artifacts, specimens, records, works of art or library collections by:</p> <p>(i) libraries, or</p> <p>(ii) art galleries, archives, historical houses or sites, zoological gardens, planetaria, botanical gardens, aquaria, nature centres or other museums,</p> <p>if the organization operates on a non-profit basis and offers its services to the public generally:</p>					
1760	Apparatus, utensils, instruments and parts thereof, other than goods of Chapter 70 and those goods eligible for the benefits of Division III of Part II of					

**SCHEDULE V
CANADA**

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1760 Cont'd	<p>this Act, that are not available from production in Canada</p> <p>The Minister may make such regulations as he deems necessary for the administration of Code 1760.</p> <p>For the purpose of Code 1760, apparatus, utensils and instruments are not available from production in Canada if no manufacturer</p> <p>(a) has, within his normal operational framework, the full range of technical and physical capabilities necessary for production in Canada of apparatus, utensils or instruments reasonably equivalent to those for which importation under this Code is sought, and</p> <p>(b) has produced in Canada apparatus, utensils or instruments reasonably equivalent to those for which importation under this Code is sought.</p> <p>For the purpose of Code 1760, an organization operates on a non-profit basis if it carries out its objectives without pecuniary return to its members or shareholders other than as salaries or fees for duties performed or as reimbursement of expenses incurred.</p> <p>The following to be employed in the commercial production of video tape productions or cinematographic films (motion picture films), animated films or multi-image shows:</p>	UNBOUND				
1770	Machinery of tariff item No. 8428 90 90	Free	G/HS/87/2			
1771	Magnetic tape recorders of tariff item No. 8520 39 90 or 8520 90 90, video tape recorders of tariff item No. 8521 10 00 and parts thereof or tariff item No. 8522 90 40	Free	G/HS/87/2			
1772	Objective lenses of tariff item No. 9002 11 90	Free	G/HS/87/2			
1773	Cameras of a kind used on animation stands, of tariff item No. 9006 59 20	Free	G/HS/87/2			
1774	Cinematographic cameras (motion picture cameras) of tariff item No. 9007 11 00 or 9007 19 00 and parts thereof of tariff item No. 9007 91 90	Free	G/HS/87/2			
1775	Editing machines, splicers, synchronizers, viewers, rewinders or combinations thereof, of tariff item No. 8521 10 00, 8522 90 90 or 9010 20 99, and parts thereof of tariff item No. 8522 90 90 or 9010 90 20, to be employed in editing slides, films or video tapes	Free	G/HS/87/2			
1776	View finders of a kind used with cinematographic cameras (motion picture cameras) or with cameras of a kind used on animation stands, of tariff item No. 9006 91 99 or 9007 91 90	Free	G/HS/87/2			

**SCHEDULE V
CANADA**

A-34

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1777	Optical sound equipment of tariff item No. 8520.90.90 and parts thereof of tariff item No. 8522.90.40	Free	G/HS/87/2			
1778	Digital or analog mixing consoles incorporating microprocessor or microcomputer control systems, of tariff item No. 8543.80.90 or 9010.20.99 and parts thereof of tariff item No. 8543.90.40 or 9010.90.20	Free	G/HS/87/2			
1790	Recorded magnetic tapes of television or radio commercials, of heading No. 85.24, for reference purposes only	11.3%	G/HS/87/2			
1795	Sound recordings and video tape recordings of heading No. 85.24, in single copies, sent unsolicited, without charge, to a reviewer for review purposes	11.3%	G/HS/87/2			

**SCHEDULE V
CANADA**

A 35

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	MACHINERY					
1805	Pneumatic tires of subheading No. 4011.91 or 4011.99 or of tariff item No. 4012.10.90 or 4012.90.19 and inner tubes of tariff item No. 4013.90.90 for use with tractors of tariff item No. 8429.20.10, 8430.50.10, 8430.69.10, 8701.10.10, 8701.30.10 or 8701.90.19, for farm purposes only, or for use with agricultural implements or agricultural machinery of tariff item No. 8432.10.00, 8432.21.00, 8432.29.10, 8432.30.20, 8432.40.20, 8432.80.10, 8433.20.10, 8433.30.00, 8433.40.00, 8433.51.00, 8433.52.00, 8433.53.00 or 8433.59.00	Free	G/HS/87/2			
	The following for use in dishwashers:					
1815	Gaskets of tariff item No. 4016.93.00	Free	G/HS/87/2			
1816	Electrical apparatus of tariff item No. 8536.50.90	Free	G/HS/87/2			
1818	Paper, in rolls, 50% or more by weight of banana fibre, of subheading No. 4805.60, for use in the manufacture of cleaning web rolls for dry toner electrostatic photo-copying apparatus	2%	G/HS/87/2			
	Woven fabrics, unbleached or bleached, for use in the manufacture of ribbons for typewriters, calculators or other office machines:					
1820	Solely of cotton, of tariff item No. 5208.21.00, 5806.31.10 or 5806.31.20	Free	G/HS/87/2			
1821	Solely of man-made fibres or containing silk fibres, in the web or with fused edges, of tariff item No. 5407.41.00 or 5806.32.00	Free	G/HS/87/2			
1825	Woven fabrics of heading No. 54.07 for use in the manufacture of screens for printing	Free	G/HS/87/2			
1830	Woven fabrics of tariff item No. 5407.10.00, 5407.41.00, 5407.42.00 or 5407.60.00 for use in the manufacture of conveyor or transmission belts or belting containing rubber	17.5%	G/HS/87/2			
	Flat-rolled products, not further manufactured than cut to shape, without indented edges, of heading No. 72.08, 72.09, 72.11, 72.25 or 72.26, for use in the manufacture of saws:					
1835	Not hardened, tempered nor ground	Free	G/HS/87/2			
1836	Hardened, tempered or ground	5.5%	G/HS/87/2			
1838	Flat-rolled blue tempered spring steel, to specification AISI C1075 or C1095, of a					

875

**SCHEDULE V
CANADA**

A 36

Annex Code	Provision	Most Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1838 Cont'd	width of 1.9 cm or more but not exceeding 17.8 cm and of a thickness of 1.27 mm or more but not exceeding 1.91 mm, whether or not with holes or slots punched therein, of heading No. 72.11, for use in the manufacture of chuting for materials handling systems	8%	G/HS/87/2			
1840	Tubes and pipes of heading No. 73.04, 73.05 or 73.06 for use in the manufacture of rolls for paper-making machinery	9.2%	G/HS/87/2			
1843	Tubes and pipes of heading No. 73.04 for use in the manufacture of bearings	4%	G/HS/87/2			
1845	Tubes and pipes of heading No. 73.04, 73.05 or 73.06 for use in the manufacture or repair of pressure parts of boilers, pulp mill digesters or vessels for the refining of oil	4%	G/HS/87/2			
1850	Nickel alloy strip of subheading No. 7506.20 and nickel alloy tubes and pipes of tariff item No. 7507.12.90, containing 30% or more by weight of nickel and 12% or more by weight of chromium, for use in Canadian manufactures	8%	G/HS/87/2			
1852	Extruded magnesium tubing, of an external diameter of 12.7 cm or more, of tariff item No. 8104.90.10 or 8104.90.90, for use in Canadian manufactures	4%	G/HS/87/2			
1855	Germanium plates, discs and blanks, unwrought or not further manufactured than rough cut, of subheading No. 8112.30, for use in the manufacture of optical instruments	Free	G/HS/87/2			
1860	Rotors, blade diaphragms, spindle discs, shafts and blades, wholly or in chief part of metal, of tariff item No. 8406.90.30 or 8411.99.20, for the repair or remanufacture of steam or gas turbines or parts thereof of heading No. 84.06 or 84.11	Free	G/HS/87/2			
1863	Natural gas spark-ignition reciprocating or rotary internal combustion piston engines, of a power of 373 kW or more but not exceeding 746 kW, of tariff item No. 8407.90.90, for use in the manufacture of self-contained compressors	9.2%	G/HS/87/2			
	The following for use in the manufacture of gas-fired cooking apparatus:					
1865	Automatic lighters of subheading No. 7321.90 or 8419.90	6.8%	G/HS/87/2			
1866	Dual valves of heading No. 84.81	6.8%	G/HS/87/2			
1867	Thermostats of tariff item No. 9032.10.00	6.8%	G/HS/87/2			
	The following for use with the tractors of tariff item No. 8701.10.10, 8701.30.10 or 8701.90.19:					
1870	Hydraulic pumps and parts thereof of heading No. 84.13	Free	G/HS/87/2			

876

**SCHEDULE V
CANADA**

A-37

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1871	Hydraulic valves and parts thereof of heading No. 84.81	Free	G/HS/87/2			
1875	Trench and ditch excavating machines of tariff item No. 8430.50.90 or 8430.69.90 and parts thereof of tariff item No. 8431.41.90 or 8431.49.90 for digging vertical or sloping bank ditches	6.8%	G/HS/87/2			
1880	Parts of tariff item No. 8431.49.90 for use in the manufacture of road rollers of tariff item No. 8429.40.00	5.5%	G/HS/87/2			
1885	Compression ignition internal combustion piston engines (diesel or semi-diesel engines) of tariff item No. 8408.90.90 and parts thereof of tariff item No. 8409.99.93 for use in the manufacture of rotary air compressors, power shovels, power cranes, backhoes, graders, scrapers or snowblowers	5.5%	G/HS/87/2			
1910	Machinery and equipment of Chapter 84 or 85 and vehicles of Chapter 87 imported by international bridge authorities to be employed in the maintenance or operation of international bridges or their approaches	9.2%	G/HS/87/2			
	Articles and materials to be employed in the manufacture of the following for use by printers, lithographers, bookbinders, paper or foil converters, manufacturers of stereotypes, electrotypes or printing plates or rolls, or by manufacturers of articles made from paper, paperboard or foil:					
1920	Goods of heading Nos. 84.40, 84.41, 84.42 or 84.43 and of tariff item No. 8419.32.90, 8419.90.70 (when for use with the goods of tariff item No. 8419.32.90), 8472.10.00, 8472.20.00, 8472.30.00, 8472.90.90, 8473.40.10, 8473.40.30, 8479.89.90 or 8479.90.60 (when for use with the goods of tariff item No. 8479.89.90)	Free	G/HS/87/2			
1921	Photographic apparatus or equipment or parts thereof of Chapter 90 for preparing printing plates or cylinders	Free	G/HS/87/2			
1940	The following, wholly or in chief part of metal: Planetary type axles and parts thereof, for log handling equipment, of tariff item No. 8432.90.10, 8708.50.90 or 8708.60.90; Boiler tubes and tubing, seamless, of an external diameter less than 17.46 mm or exceeding 101.6 mm, of tariff item No. 7304.31.00, 8402.90.00 or 8403.90.00; Carburetors, ignition systems or parts thereof, for chain saws, of tariff item No. 8409.91.94, 8511.80.00 or 8511.90.20, Double clutches, for power transmission, exceeding 457.2 mm, of tariff item No. 8483.60.80 and parts thereof of tariff item No. 8483.90.10; Diesel engines, of a power not exceeding 74.6 kW per cylinder or of a power exceeding 207.3 kW per cylinder, regardless of cylinder displacement, or with					

877

**SCHEDULE V
CANADA**

A-38

Annex Code	Provision	Most Favoured- Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1940 Cont'd	<p>a displacement of less than 8,193.5 cm³ per cylinder, of heading No. 84.08 and parts thereof of heading No. 84.09; Semi-diesel engines of heading No. 84.08 and parts thereof of heading No. 84.09; Mechanical tubing, of an external diameter less than 4.76 mm or exceeding 177.8 mm, of tariff item No. 7304.20.90, 7304.51.00, 7304.59.00, 7304.90.90; Articles for ball or roller bearings, namely: bearing wire of Chapter 72, and cages or snap retainers, seals, shields and snap rings of tariff item No. 8482.99.10; Articles for gas turbines, steam turbines or subassemblies thereof, namely:</p> <p>actuators, servomotors and parts thereof of Chapter 84; blades and buckets, exceeding 203.2 mm, for rotating elements, of subheading No. 8406.90, 8411.91 or 8411.99; castings and forgings, for rotating blades and buckets, of subheading No. 8406.90, 8411.91 or 8411.99; castings, for stationary blades, vanes and nozzles, or multiples thereof, of subheading No. 8406.90, 8411.91 or 8411.99; fluid film journal and thrust bearings, and parts thereof, of heading No. 84.82; forgings, rough-machined, for discs, wheels and torque tubes of subheading No. 8406.90, 8411.91 or 8411.99; forgings, rough-machined, for rotors, shafts and spindles, vertically heat treated or heat indication tested, of subheading No. 8406.90, 8411.91 or 8411.99 or of tariff item No. 8483.10.90; fully machined blades, blade diaphragms, rotors, shafts and spindle discs, for steam turbines with ratings exceeding 59,656 kW, or for gas turbines with ratings of less than 5,965.6 kW or exceeding 44,742 kW, of subheading No. 8406.90, 8411.91 or 8411.99 or of tariff item No. 8483.10.90; governors and parts thereof of subheading No. 8406.90, 8411.91 or 8411.99; sensing and trip devices and parts thereof, for speed, temperature, pressure and vibration, of heading No. 90.25, 90.26, 90.29 or 90.32; trip and throttle valves and parts thereof, of heading No. 84.81;</p> <p>Parts of outboard motors of subheading No. 8409.91; Parts of stationary steam engines of subheading No. 8412.90; Plates of stainless steel, not less than 4.76 mm in thickness and exceeding 1,828.8 mm in width, of heading No. 72.19; Pressure pipes and piping and pressure tubes and tubing, of an external diameter less than 4.76 mm or exceeding 177.8 mm, of tariff item No. 7304.51.00 or 7304.59.00; Pressure pipes and piping, of hot-finished carbon steel, of an external diameter less than 25.4 mm or exceeding 339.73 mm, of tariff item No.</p>					

878

**SCHEDULE V
CANADA**

A-39

Annex Code	Provision	Most Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
1940 Cont'd	<p>7304 39 00; Pressure pipes and piping, of carbon steel, of an external diameter less than 12.7 mm or exceeding 114.3 mm, of tariff item No. 7305.31.10, 7305.39.10 or 7306.30.00; Sheets of nickel-chromium alloy of subheading No. 7506.20; Gear boxes (transmissions) and parts thereof, for log loaders of the tractor type or for log skidders, of tariff item No. 8708.40.90; V-engine blocks and parts thereof, for marine engines of subheading No. 8407.29, of tariff item No. 8409.91.91 or 8409.91.94; Other articles and materials, of a class or kind not made in Canada:</p> <p>For use in the manufacture of, under such regulations as the Minister may make: Nuclear reactors of tariff item No. 8401.10.00 or parts thereof of tariff item No. 8401.40.00; Boilers or parts thereof of heading No. 84.02; Engines of tariff item No. 8407.29.20, 8407.90.90, 8408.10.20, 8408.90.90 or 8412.80.90 or parts thereof of heading No. 84.09 or of tariff item No. 8412.90.50; Steam turbines of tariff item No. 8406.19.00 or parts thereof of tariff item No. 8406.90.30; Gas turbines of tariff item No. 8411.81.90 or 8411.82.90 or parts thereof of tariff item No. 8411.99.20; Sand cast rolls or chilled cast rolls of tariff item No. 8420.91.20 or 8455.30.10; Pulley tackle or hoists, or parts thereof, to be employed in logging, of tariff item No. 8425.11.00, 8425.19.00 or 8431.10.20, Machinery or parts thereof of Chapter 84 to be employed in logging; Cylinder slave saws of tariff item No. 8465.91.10 or parts thereof of tariff item No. 8466.92.10; Machinery or parts thereof of tariff item No. 8465.91.90 or 8466.92.90, to be employed in sawmills for sawing lumber; Wheel type slave jointers, crozing machines or champhering machines of tariff item No. 8465.99.10 or parts thereof of tariff item No. 8466.92.10; Ball or roller bearings or parts thereof of heading No. 84.82; Vehicles, to be employed in logging, of heading No. 86.06, tariff item No. 8701.90.11 or heading No. 87.04 or parts thereof of heading No. 86.07 or 87.08; Trailers of tariff item No. 8716.39.50 or parts thereof of tariff item No. 8716.90.40 for self-propelled logging trucks of heading No. 87.04; Captive balloons, to be employed in logging, of tariff item No. 8801.90.10 or parts thereof of tariff item No. 8803.90.20</p>	Free	G/HS/87/2			
1950	<p>Materials, of Section XIV or XV, wholly or in chief part of metal, of a class or kind not made in Canada, for use in the manufacture of, under such regulations as the Minister may make:</p> <p>Dairy vats of tariff item No. 7309.00.10 or 7611.00.10, Milk pumps of tariff item No. 8413.70.10 or parts thereof of tariff item No. 8413.91.91;</p>					

879

**SCHEDULE V
CANADA**

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions																																														
1950 Cont'd	<p>Ice-cream mixers or milk coolers of tariff item No. 8418.61.10 or parts thereof of tariff item No. 8418.99.30; Furniture for ice cream mixers or milk coolers, of tariff item No. 8418.91.30; Dairy vats or power bottle sterilizers of tariff item No. 8419.89.10 or parts thereof of tariff item No. 8419.90.50; Milk bottle or milk can washers of tariff item No. 8422.20.10 or parts thereof of tariff item No. 8422.90.10; Power fillers or closers of tariff item No. 8422.30.10 or parts thereof of tariff item No. 8422.90.10; Veneer conveyors of tariff item No. 8428.33.10 or 8428.39.10 or parts thereof of tariff item No. 8431.90.10; Powered cream savers, churns, butter printers or dairy vats, of tariff item No. 8434.20.10 or parts thereof of tariff item No. 8434.90.10; Veneer lathes, clippers or clipper jointers of tariff item No. 8465.96.10 or parts thereof of tariff item No. 8466.92.20; Veneer glue spreaders, jointers, reelers, unreelers or taping machines of tariff item No. 8465.99.30 or parts thereof of tariff item No. 8466.92.20</p>	Free	G/HS/87/2																																																	
2000	<p>Articles and materials for use in:</p> <p>Agricultural or horticultural machinery or apparatus or parts thereof, of tariff item No:</p> <table border="0" data-bbox="393 859 694 1403"> <tr><td>7322.90.10,</td><td>8434.10.00,</td></tr> <tr><td>8201.60.10,</td><td>8436.10.00,</td></tr> <tr><td>8201.90.10,</td><td>8436.21.00,</td></tr> <tr><td>8214.90.10,</td><td>8436.29.00,</td></tr> <tr><td>8405.10.10,</td><td>8436.80.10,</td></tr> <tr><td>8405.90.10,</td><td>8436.91.00,</td></tr> <tr><td>8412.80.20,</td><td>8436.99.20,</td></tr> <tr><td>8419.31.10,</td><td>8437.10.10,</td></tr> <tr><td>8421.11.00,</td><td>8437.90.10,</td></tr> <tr><td>8421.19.20,</td><td>8438.50.10,</td></tr> <tr><td>8422.40.10,</td><td>8510.20.10,</td></tr> <tr><td>8429.20.10,</td><td>8531.80.20,</td></tr> <tr><td>8430.41.10,</td><td>8701.10.10,</td></tr> <tr><td>8430.49.10,</td><td>8701.30.10,</td></tr> <tr><td>8430.50.10,</td><td>8701.90.19,</td></tr> <tr><td>8430.69.10,</td><td>8706.00.10,</td></tr> <tr><td>8431.41.10,</td><td>8707.90.10,</td></tr> <tr><td>8431.42.10,</td><td>8708.29.10,</td></tr> <tr><td>8432.10.00,</td><td>8708.31.10,</td></tr> <tr><td>8432.21.00,</td><td>8708.39.10,</td></tr> <tr><td>8432.29.10,</td><td>8708.40.10,</td></tr> <tr><td>8432.30.20,</td><td>8708.50.10,</td></tr> <tr><td>8432.40.20,</td><td>8708.60.10,</td></tr> </table>	7322.90.10,	8434.10.00,	8201.60.10,	8436.10.00,	8201.90.10,	8436.21.00,	8214.90.10,	8436.29.00,	8405.10.10,	8436.80.10,	8405.90.10,	8436.91.00,	8412.80.20,	8436.99.20,	8419.31.10,	8437.10.10,	8421.11.00,	8437.90.10,	8421.19.20,	8438.50.10,	8422.40.10,	8510.20.10,	8429.20.10,	8531.80.20,	8430.41.10,	8701.10.10,	8430.49.10,	8701.30.10,	8430.50.10,	8701.90.19,	8430.69.10,	8706.00.10,	8431.41.10,	8707.90.10,	8431.42.10,	8708.29.10,	8432.10.00,	8708.31.10,	8432.21.00,	8708.39.10,	8432.29.10,	8708.40.10,	8432.30.20,	8708.50.10,	8432.40.20,	8708.60.10,					
7322.90.10,	8434.10.00,																																																			
8201.60.10,	8436.10.00,																																																			
8201.90.10,	8436.21.00,																																																			
8214.90.10,	8436.29.00,																																																			
8405.10.10,	8436.80.10,																																																			
8405.90.10,	8436.91.00,																																																			
8412.80.20,	8436.99.20,																																																			
8419.31.10,	8437.10.10,																																																			
8421.11.00,	8437.90.10,																																																			
8421.19.20,	8438.50.10,																																																			
8422.40.10,	8510.20.10,																																																			
8429.20.10,	8531.80.20,																																																			
8430.41.10,	8701.10.10,																																																			
8430.49.10,	8701.30.10,																																																			
8430.50.10,	8701.90.19,																																																			
8430.69.10,	8706.00.10,																																																			
8431.41.10,	8707.90.10,																																																			
8431.42.10,	8708.29.10,																																																			
8432.10.00,	8708.31.10,																																																			
8432.21.00,	8708.39.10,																																																			
8432.29.10,	8708.40.10,																																																			
8432.30.20,	8708.50.10,																																																			
8432.40.20,	8708.60.10,																																																			

0000

**SCHEDULE V
CANADA**

A-41

Annex Code	Provision	Most- Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2000 Cont'd	8432.80.10, 8708.70.10, 8432.90.20, 8708.91.10, 8433.20.10, 8708.92.10, 8433.30.00, 8708.93.10, 8433.40.00, 8708.94.90, 8433.51.00, 8708.99.10, 8433.52.00, 8716.20.10, 8433.53.00, 8716.90.10, 8433.59.00, 9303.90.10, 8433.60.10, 9305.90.30, 8433.90.90, or 9306.30.30	Free	G/HS/87/2			
2001	Parts for windmills, of tariff item No. 8412.90.10	Free	G/HS/87/2			
2002	Egg cooling cabinets or milk coolers of tariff item No. 8418.61.10 or parts thereof of tariff item No. 8418.99.30; furniture for egg cooling cabinets or milk coolers, of tariff item No. 8418.91.30	Free	G/HS/87/2			
2003	Apparatus for sterilizing bulbs, of tariff item No. 8419.89.10 or parts thereof of tariff item No. 8419.90.50	Free	G/HS/87/2			
2004	Parts for grain or hay dryers, of tariff item No. 8419.90.50	Free	G/HS/87/2			
2005	Parts for cream separators or for centrifuges for testing butterfat, milk or cream, of tariff item No. 8421.91.10	Free	G/HS/87/2			
2006	Combination machinery for bagging or boxing and weighing, or machinery for filling, of tariff item No. 8422.30.10 or parts thereof of tariff item No. 8422.90.10	Free	G/HS/87/2			
2007	Machinery for packing fresh fruit or vegetables of tariff item No. 8422.30.10 or parts thereof of tariff item No. 8422.90.10	Free	G/HS/87/2			
2008	Parts for machinery for bunching or tying cut flowers, vegetables or nursery stock, of tariff item No. 8422.90.10	Free	G/HS/87/2			
2009	Agricultural or horticultural type elevators or conveyors of tariff item No. 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10, hydraulic hoists of tariff item No. 8428.90.20; parts thereof of tariff item No. 8431.39.10	Free	G/HS/87/2			
2010	Parts for post hole diggers, of tariff item No. 8431.43.10	Free	G/HS/87/2			
2011	Parts for levellers or for traction ditching machines, of tariff item No. 8431.49.30	Free	G/HS/87/2			
2012	Parts for milking machines, of tariff item No. 8434.90.10	Free	G/HS/87/2			

881

**SCHEDULE V
CANADA**

A 42

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2013	Parts for machinery for preparing poultry, of tariff item No. 8438.90.10	Free	G/HS/87/2			
2014	Parts for animal clippers, of tariff item No. 8510.90.10	Free	G/HS/87/2			
2015	Parts for bird-scaring devices, of tariff item No. 8531.90.10	Free	G/HS/87/2			
2016	Moisture meters of tariff item No. 9025.80.91 or parts thereof of tariff item 9025.90.91	Free	G/HS/87/2			
2017	Pressure testing apparatus of tariff item No. 9031.80.91 or parts thereof of tariff item No. 9031.90.20	Free	G/HS/87/2			
2018	Poisonous cartridges of tariff item No. 9306.30.10	Free	G/HS/87/2			
2019	Goods of Code 2050	Free	G/HS/87/2			
2050	The following mechanical appliances for projecting, dispersing or spraying liquids or powders, of tariff item No. 8424.81.00, and parts thereof of tariff item No. 8424.90.30. Spraying and dusting machines, including hand sprayers; Sprinkler irrigation systems for use on the farm for farm purposes only; Trickle irrigation systems for use on the farm; Sprinkle or trickle watering systems to be employed in greenhouses	Free	G/HS/87/2			
	Articles (other than goods of the tariff item Nos. enumerated below) for use in:					
2100	The goods of tariff item No: 8469.10.20, 8473.10.91, 8470.10.00, 8473.21.00, 8470.21.00, 8473.30.20, 8470.29.00, 8473.40.40, 8471.10.00, 8537.10.10, 8471.20.00, 8537.20.10, 8471.91.00, 8538.10.10, 8471.92.90, 9030.81.10, 8471.93.90, 9030.89.10, 8471.99.90, 9030.90.92, 8472.90.20, 9504.10.00, or 9504.90.10	3.9%	G/HS/87/2			
2101	The goods of tariff item No: 8471.92.10, 8523.20.00, 8471.93.10, 8524.90.20,					

602

**SCHEDULE V
CANADA**

Annex Code	Provision	Most- Favoured- Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2101 Cont'd	8471.99.10, 9032.89.20, 8473.30.10, or 9032.90.20	Free	G/HS/87/2			
	Materials for use in the manufacture of goods of Section XVI, such goods being used in the following operations:					
2205	The exploration, discovery, development, maintenance, testing, depletion or production of oil or natural gas wells up to and including the wellhead assembly or surface oil pumping unit	Free	G/HS/87/2			
2210	The exploration, discovery, development or operation of potash or rock salt deposits	Free	G/HS/87/2			
2215	The recovery or production of crude oil from shales, oil-sands or tar-sands	Free	G/HS/87/2			
2220	The distillation or recovery of products from natural gas	Free	G/HS/87/2			
2230	Materials for use in the manufacture of electrically-operated walking draglines or parts thereof, to be employed in open-pit mining	Free	G/HS/87/2			
2240	Articles and materials for use in the manufacture of geophysical instruments or appliances, or parts or accessories thereof, of heading No. 90.15, or their fitted containers of heading No. 42.02	9.2%	G/HS/87/2			
2250	Articles of tariff item No. 8532.10.00, 8532.25.00, 8532.29.00, 8532.30.00, 8533.21.00, 8533.29.00, 8533.31.00, 8533.39.00, 8533.40.00, 8534.00.00, 8536.41.00, 8536.49.00, 8536.50.20, 8536.90.90, 8537.10.90, 8537.20.90, 8538.10.20, 8538.90.90, 8539.39.90, 8539.40.90, 8544.51.00, 8547.10.90 and 8547.20.00 for use in electrical instruments or apparatus of precision of tariff item No. 9024.10.10, 9024.80.91, 9024.90.20, 9025.80.91, 9025.90.91, 9026.10.91, 9026.20.10, 9026.80.10, 9026.90.91, 9027.10.10, 9027.20.10, 9027.30.91, 9027.50.10, 9027.80.80, 9027.90.91, 9029.20.91, 9029.90.92, 9030.10.91, 9030.20.00, 9030.31.90, 9030.39.90, 9030.40.90, 9030.81.91, 9030.89.91, 9030.90.93, 9031.10.91, 9031.20.10, 9031.80.91, 9031.90.20 or 9106.90.10	Free	G/HS/87/2			

0000

**SCHEDULE V
CANADA**

A 44

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
TRANSPORTATION						
2300	Woven fabrics, in the web or with fused edges, of heading No. 54 07, for use in the manufacture of sails for ships or boats	7 5%	G/HS/87/2			
	The following for use in the manufacture of brake linings of subheading No. 6813.10 or clutch facings of subheading No. 6813.90:					
2305	Yarn with a basis of asbestos, of tariff item No. 6812.20.00	5.5%	G/HS/87/2			
2306	Woven fabrics with a basis of asbestos, of tariff item No. 6812.40.00	8%	G/HS/87/2			
	The following for use in the ships, boats or floating structures of Chapter 89:					
2310	Flat-rolled products, angles, shapes and sections of Chapter 72	Free	G/HS/87/2			
2311	Welded angles, shapes and sections of heading No. 73 01	Free	G/HS/87/2			
2312	Masts of heading No. 73.08	Free	G/HS/87/2			
2313	Cable chain of heading No. 73.15	Free	G/HS/87/2			
	The following for use in the manufacture, maintenance or repair of buoys or beacons for the Government of Canada:					
2315	Flanged or dished steel boiler plate heads of tariff item No. 7308.90.90, of a diameter exceeding 1.5 m	Free	G/HS/87/2			
2316	Electric motors of heading No. 85.01 and parts thereof of heading No. 85.03	Free	G/HS/87/2			
2317	Low discharge electric accumulators and parts thereof of heading No. 85 07	Free	G/HS/87/2			
2318	Lanterns, electric flashing lights, foghorns and other warning equipment of tariff item No. 8530.80.00 and parts thereof of tariff item No. 8530.90.20	Free	G/HS/87/2			
2319	Marine radio beacon timing equipment of tariff item No. 9107.00.90 and parts thereof of tariff item No. 9108.19.00 or 9109.19.90	Free	G/HS/87/2			
	The following, when in the rough or when semi-manufactured, for use on railway locomotive or railway rolling stock:					
2325	Cast bogie (truck) frames of tariff item No. 8607.19.91 or 8607.19.93	4%	G/HS/87/2			
2326	Cast bolsters of tariff item No. 8607.91.00 or 8607.99.20	4%	G/HS/87/2			

987

**SCHEDULE V
CANADA**

A-45

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2327	Cast cradles for the rear end of locomotive frames, of tariff item No. 8607.91.00	4%	G/HS/87/2			
2328	Locomotive frames of tariff item No. 8607.91.00, cast in one piece	4%	G/HS/87/2			
2329	Platform castings for passenger coaches, of tariff item No. 8607.99.20	4%	G/HS/87/2			
2330	Tender frames of tariff item No. 8607.99.20, cast in one piece	4%	G/HS/87/2			
	The following when belonging to railroads and imported temporarily into Canada for clearing obstructions, fighting fires or making emergency repairs on railway lines within Canada:					
2335	Diesel-electric locomotives of tariff item No. 8602.10.00	Free	G/HS/87/2			
2336	Railway coaches or cars of tariff item No 8603.90.00 or 8605.00.00	Free	G/HS/87/2			
2337	Railway maintenance or service vehicles of tariff item No. 8604.00.90	Free	G/HS/87/2			
2338	Railway or tramway vehicles of heading No. 86.01, 86.02, 86.03, 86.05 or 86.06, being the property or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are imported free of customs duties under similar circumstances into the United States, under regulations made by the Minister	UNBOUND				
	If such locomotives and railway rolling stock are used temporarily in the transportation of goods from a place in Canada to another place in Canada they are not to be imported free of customs duties but are subject to customs duties on the rental value or charge made by the United States owner for their use in Canada, or equivalent thereof as determined by regulations made by the Minister.					
	Notwithstanding the foregoing, customs duties shall not be assessed against a railway company operating in Canada in respect of any particular class of foreign freight car in any calendar year when the total use of foreign cars of that class by such company on railway lines in Canada is less than the total use of Canadian cars of that class owned by such company on railway lines outside of Canada, should such use of foreign cars exceed such use of Canadian cars, customs duties shall not be assessed on a greater number of cars than is represented by the excess.					
2340	Self propelled railway cars of tariff item No. 8603.90.00 and parts thereof of heading No. 86.07, for the transport of passengers, baggage, mail or express traffic	12.5%	G/HS/87/2			

CO
CO
CF

**SCHEDULE V
CANADA**

A-46

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	The following for diesel-powered dumpers having a rated capacity by struck volume of 7.25 m ³ or more and by payload weight of 13.6 tonnes or more, of tariff item No. 8704.10.00, to be employed in mines, quarries, gravel or sand pits or at construction sites:					
2345	AC generators of tariff item No. 8501.62.20, 8501.63.00 or 8501.64.00 and DC motors of tariff item No. 8501.31.12	9.2%	G/HS/87/2			
2346	Bearing housings and plain shaft bearings of heading No. 84.83	9.2%	G/HS/87/2			
2347	Clutch facings of tariff item No. 6813.90.10	9.2%	G/HS/87/2			
	The following imported by societies for the saving of lives:					
2350	Lifeboats of tariff item No. 8903.10.00 or 8906.00.10	Free	G/HS/87/2			
2351	Liferafts of tariff item No. 8907.10.00	Free	G/HS/87/2			
2352	Other lifesaving apparatus	Free	G/HS/87/2			
2355	Oars for racing shells, of tariff item No. 4421.90.90 or 6815.10.90, for use by amateur rowing clubs	Free	G/HS/87/2			
2360	The following, of base metal, of Section XV, XVI, XVII, XVIII, XIX or XX, for use in the construction or equipment of ships, boats or floating structures of Chapter 89, under such regulations as the Minister may make: Double clutches for power transmission, of a diameter exceeding 46 cm; Inboard-outboard engine propulsion units; Jet drives combined with engines; Navigation lights for vessels of a length exceeding 8 m; Locks and bars for boat doors; Hydraulic engines; Hydraulic power transmission equipment, including valves but excluding actuators of a torque less than 282.5 kNm; Outboard racing motors; Power transmission power take-offs; Propellers, of a diameter not exceeding 23 cm, for outboard or inboard-outboard motors; Bilge or water pumps; Rotary twin-screw power pumps of a capacity exceeding 303 l/s at a pressure of 3,447.4 kPa;					

885

**SCHEDULE V
CANADA**

A-47

Annex Code	Provision	Most- Favoured- Nation Tariff	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2360 Cont'd	Alcohol stoves, one/or two-burner, for vessels of a length exceeding 8 m; V-engine blocks for the marine engines of subheading No. 8407.29; Parts of the outboard engines of inboard-outboard vessels; Other goods, of a class or kind not made in Canada	Free	G/HS/87/2			
	The following for use in the repair of street cars (excluding subway cars) with magnetic track brakes:					
2365	Safety glass of tariff item No. 7007.11.11 or 7007.21.11	Free	G/HS/87/2			
2366	Parts of heading No. 86.07	Free	G/HS/87/2			
	The following for use in the manufacture or repair of lorry (motor truck) bodies, motor bus bodies, electric trackless trolley bus bodies, fire fighting vehicles or hearses:					
2370	Locks of tariff item No. 8301.20.00	Free	G/HS/87/2			
2371	Lighting or visual signalling equipment of tariff item No. 8512.20.00 and parts thereof of tariff item No. 8512.90.00	Free	G/HS/87/2			
2372	Switches of tariff item No. 8536.50.90	Free	G/HS/87/2			
	The following, of iron or steel, electroplated or containing nickel, for use in the manufacture of bicycles or tricycles:					
2375	Frames, forks, and parts thereof, of tariff item No. 8714.91.00	8%	G/HS/87/2			
2376	Wheel rims and spokes, of tariff item No. 8714.92.00	8%	G/HS/87/2			
2377	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels, of tariff item No. 8714.93.00	8%	G/HS/87/2			
2378	Brakes, including coaster braking hubs, and hub brakes, and parts thereof of tariff item No. 8714.94.00	8%	G/HS/87/2			
2379	Pedals, crank gear, and parts thereof of tariff item No. 8714.96.00	8%	G/HS/87/2			
2380	Parts of tariff item No. 8714.99.20	8%	G/HS/87/2			
	The following for use in the manufacture of bicycles:					
2385	Tubular tires of tariff item No. 4011.50.00	10.2%	G/HS/87/2			

887

**SCHEDULE V
CANADA**

A 48

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2386	Pneumatic tires, of a diameter not exceeding 45.72 cm, of tariff item No. 4011.50.00	10.2%	G/HS/87/2			
2387	Inner tubes of tariff item No. 4013.20.00	10.2%	G/HS/87/2			
2388	Chain of tariff item No. 7315.11.91	10.2%	G/HS/87/2			
2389	Frame lugs, bottom bracket shells, fork bearing assemblies, hydraulic shock absorbing cylinders and spring shock absorbers, of tariff item No. 8714.91.00.	10.2%	G/HS/87/2			
2390	Wheel rims, of aluminum or magnesium alloy, of tariff item No. 8714.92.00	10.2%	G/HS/87/2			
2391	Hub assemblies and controls (excluding cables) of tariff item No. 8714.93.00 or 8714.94.00	10.2%	G/HS/87/2			
2392	Brake assemblies and controls (excluding cables) and parts thereof of tariff item No. 8714.94.00	10.2%	G/HS/87/2			
2393	Saddles of tariff item No. 8714.95.00	10.2%	G/HS/87/2			
2394	Pedals, crank-gear assemblies and parts thereof, of tariff item No. 8714.96.00	10.2%	G/HS/87/2			
2395	Derailleur sets and controls including cables if presented therewith, handlebars and seat posts of aluminum or magnesium alloy, handlebar stems and gear dusters, of tariff item No. 8714.99.20	10.2%	G/HS/87/2			
	The following for use in the manufacture of bicycles:					
2400	Parts of heading No. 87.14, other than those of Codes 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394 or 2395	12.5%	G/HS/87/2			
2405	Tires of tariff item No. 4011.50.00 or of subheading No. 4012.90, other than those of Codes 2385 or 2386	10.2%	G/HS/87/2			
2410	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of tariff item No. 8408.90.90 and parts thereof of tariff item No. 8409.99.93 for use in self-propelled crawler bulldozers, front-end shovel loaders or pipelayers	9.2%	G/HS/87/2			

00
00
00

**SCHEDULE V
CANADA**

A-49

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	The following for use as original equipment in the manufacture of snowmobiles (other than snowmobiles equipped for special services or functions) of tariff item No. 8703.10.10:					
2415	Spark-ignition reciprocating internal combustion piston engines of tariff item No. 8407.31.00, 8407.32.00, 8407.33.00 or 8407.34.00 and parts thereof of tariff item No. 8409.91.94	Free	G/HS/87/2			
2416	Ball bearings of tariff item No. 8482.10.10	Free	G/HS/87/2			
2417	Electric accumulators of tariff item No. 8507.10.00	Free	G/HS/87/2			
2418	Electrical ignition or starting equipment of heading No. 85.11	Free	G/HS/87/2			
2419	Electrical switches of tariff item No. 8536.50.90	Free	G/HS/87/2			
2420	Chassis fitted with engines of tariff item No. 8706.00.90	Free	G/HS/87/2			
2421	Bodies of tariff item No. 8707.10.90	Free	G/HS/87/2			
2422	Parts and accessories of heading No. 87.08	Free	G/HS/87/2			
2425	Auxiliary driving control kits, equipment and parts thereof of a kind for attachment to motor vehicles to facilitate their operation by a physically disabled person, of tariff item No. 8708.94.90 or 8708.99.99	Free	G/HS/87/2			
2430	Articles and materials, other than seat covers of textile fabric or those goods eligible for the benefits of the Agreement on Trade in Civil Aircraft Provision, for use in aircraft, aircraft engines, airborne aircraft equipment or parts thereof	Free	G/HS/87/2			
2435	Goods (other than those goods eligible for the benefits of Division III of Part II of this Act, the benefits of Code 2430 or the benefits of the Agreement on Trade in Civil Aircraft Provision) of Section XV or XVI or of Chapter 15, 25, 28, 32, 34, 37, 38, 39, 40, 68, 69 or 90 for the manufacture or repair of aircraft, aircraft engines or parts thereof	10.2%	G/HS/87/2			
	The following under such regulations as the Minister may make with respect to proof of age:					
2440	Motor vehicles manufactured more than 25 years prior to the date of accounting, of heading No. 87.02, 87.03, 87.04 or 87.11 (other than those of subheading No. 8703.10 or 8704.10) or of subheading No. 8701.20 or 8705.30	9.2%	G/HS/87/2			

000

**SCHEDULE V
CANADA**

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2441	Tires suitable only for mounting on the vehicles of Code 2440, of heading No. 40.11 or 40.12	10 2%	G/HS/87/2			
2442	Parts for the vehicles of Code 2440, of heading No. 87.08	10.2%	G/HS/87/2			
2450	<p>The following, of Section VII, XI, XIII, XV or XVI or of Chapter 48 or 87, for use in the manufacture or repair of road tractors of tariff item No. 8701.20 00, vehicles of heading No. 87.02, 87.03 or 87.04 or of tariff item No. 8705.30 00, or of parts thereof, under such regulations as the Minister may make:</p> <p>Air compressors, of a capacity of 0.00342 m³/s or more but not exceeding 0.01133 m³/s; Compressed asbestos and combinations of asbestos and synthetic rubber for gaskets; Distributor rotors and cam assemblies; Electric wiring terminals, sockets, fittings, connectors or combinations thereof, including brackets and fittings permanently attached thereto, but excluding battery terminals; Gaskets of any material, except cork or felt; Steel lock washers, other than with internal or external teeth or helical spring lock washers of an internal diameter exceeding 38 mm; Piston ring castings in the rough, for motor vehicles with engines ranging in size from 1,245 cm³ to 8,996 cm³ in displacement; Spring brakes; Steel bolts, studs, plugs, rivets or nuts, capped with stainless steel; Turn signal flasher units; Vulcanized fibre in sheets, rods, strips and tubings; Electric weld tubing, of an external diameter not exceeding 9 525 mm and wall thickness not exceeding 0.711 mm, and double wall copper brazed tubing of an external diameter not exceeding 9 525 mm and wall thickness not exceeding 0.711 mm, for vacuum, hydraulic or air control assemblies; Hydraulic brake hoses, hydraulic brake locks or hydraulic gear pumps to operate hoists and other accessories, for hydraulic control assemblies; Manual slack adjusters for air brake systems; Nylon (polyamide) air brake tubing; Parts of the foregoing, other than spring locators, bulkheads, spring retainers and diaphragms for spring brakes</p>	8%	G/HS/87/2			
2455	<p>The following, of Section VII, XI, XIII, XV or XVI or of Chapter 42, 45, 48, 70, 87 or 90, for use in the manufacture or repair of road tractors of tariff item No. 8701.20 00, vehicles of heading No. 87.02, 87.03 or 87.04 (other than for the manufacture of logging trucks of heading No. 87.04) or of tariff item No. 8705.30 00, or parts thereof, under such regulations as the Minister may make:</p> <p>Clutch release bearings with or without collar attached;</p>					

000

**SCHEDULE V
CANADA**

A-51

Annex Code	Provision	Most- Favoured- Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2455 Cont'd	<p>Graphite bearings; Steel or bronze backed bearings with non-ferrous metal lining and materials therefor; Steering knuckle thrust bearings; Graphited or oil impregnated bushings; Bushings or sleeve bearings of bronze or powdered metal; Crankshaft thrust collars; Commutator copper segments; Commutator insulating end rings; Air compressors, of a capacity of less than 0.00342 m³/s or exceeding 0.01133 m³/s; Diaphragms for fuel or vacuum pumps; Tapered discs of hot-rolled steel, with or without centre hole, for disc wheels; Door bumper shoes; Gasket materials, other than compressed asbestos and combinations of asbestos and synthetic rubber; Ignition contact points; Keys for shalting; Lenses of glass for motor vehicle lamps or for light reflectors; Steel lock washers with internal or external teeth; Helical spring lock washers of steel, of an internal diameter exceeding 38 mm; Other metal lock washers, other than of steel; Magnetic plugs; Metal frames for convertible soft tops; Permanent mould pistons for brake master cylinders; Piston ring castings in the rough, other than for motor vehicles with engines ranging in size from 1,245 cm³ to 8,996 cm³; Propeller shaft tubes of steel bonded by rubber; Rails of lock seam section, corners, locks and catches, and unplated ventilators, of metal other than aluminum, for use in the manufacture of window sashes for bus bodies; Electric shift control for two speed rear axles; Steel formed bottoms, metal grommets (flanges) or rings of steel, copper or brass; Blank layers of steel for cylinder heads or manifold gaskets; Spring locators, bulkheads, spring retainers and diaphragms for spring brakes; Switches, relays, circuit breakers and solenoids and combinations thereof, including starter switch assemblies, other than automotive turn signal flasher units; Synchronizing cones or blocking rings for transmissions; Timing gear blanks of laminated composition plastics; Vacuum, hydraulic or air control assemblies, other than spring brakes; Parts of the foregoing, other than:</p>					

891

**SCHEDULE V
CANADA**

A-52

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2455 Cont'd	<p>Electric weld tubing, of an external diameter not exceeding 9.525 mm and wall thickness not exceeding 0.711 mm, and double wall copper brazed tubing, of an external diameter not exceeding 9.525 mm and wall thickness not exceeding 0.711 mm, for vacuum, hydraulic or air control assemblies; Hydraulic brake hoses and hydraulic brake locks; Hydraulic gear pumps to operate hoists and other accessories; Manual slack adjusters for air brake systems; Nylon (polyamide) air brake tubing</p>	Free	G/HS/87/2			
2460	<p>The following, of Section VII, XI, XV or XVI or of Chapter 48, 70, 87 or 90, for use in the manufacture of road tractors of tariff item No. 8701.20.00, vehicles of heading No. 87.02, 87.03 or 87.04 or of tariff item No. 8705.30.00, or for use in the manufacture of original equipment parts thereof, under such regulations as the Minister may make:</p> <p>Ammeters; Arm rests and wheel housing lining of indurated fibre, pressed to shape; Axle housings, one piece welded; Carburetors; Chassis frames and steel shapes for the manufacture thereof; Cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base; Composite frame and floor structure of metal in the rough; Control ventilator gear box; Cylinder lock barrels, with or without sleeves and keys therefor; Dash heat indicators; Door opening weatherseal retainers; Engine speed governor units; External ornaments unplated, including name plates, letters and numerals, but not including finish or decorative mouldings; Fluid couplings with or without drive plate assemblies; Gasoline, oil or air gauges; Grilles not plated, polished or not before assembly, and parts thereof not plated or polished after final forming, casting or piercing, not including finish or decorative mouldings; Hinges, for bodies; Horns; Instrument bezel assemblies; Instrument board lamps; Instrument board panels of moulded or laminated glass fibres and plastics; Instrument panel, glove compartment, luggage compartment, hood compartment and door step lamps and wire assemblies; Locks, electric ignition, steering gear, transmission, or combinations of such locks; Mouldings of metal, with nails or prongs set in position, lead filled or not; Ornaments or identification plates of metal, unplated, not including finish or</p>					

892

**SCHEDULE V
CANADA**

A-53

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2460 Cont'd	<p>decorative mouldings; Pipe lines of tubing, rigid, covered or not, with or without fittings; Purifiers for gasoline, including brackets and fittings therefor; Radiator shells, not plated nor metal finished in any degree; Automatic radiator shutter assemblies; Radiator water gauges; Reclining seat mechanisms; Refill end discs, perforated filter refill oil board bodies or roll-seam perforated tubes, for oil filters; Bearing spring shackles; Speedometers; Spring covers of metal and closing strips or shapes therefor; Stampings, body, cowl, front end, hood, instrument board, shields or baffles, of plain or coated metal, in the rough, trimmed or not, whether or not welded in any manner before final forming or piercing, but not metal finished in any degree, including stampings incorporating pierce or clinch nuts; Steering wheels, rims and spiders therefor; Sun visor blanks of gypsum weatherboard; Swivel seat mechanisms; Tachometers, with or without tachographs, both electric and gear driven; Thermostatic controls; Throttle, spark, choke, and hood lock release assemblies; Torque converters; Auxiliary transmission overdrive units and controls therefor; Universal joint ball assemblies; Windshield or window wipers; Parts of the foregoing</p>	8%	G/HS/87/2			
	<p>The following of Section XIII, XV or XVI or of Chapter 87, 90 or 94, under such regulations as the Minister may make</p>					
	<p>Ammeters; Arm rests or wheel housing lining of indurated fibre, pressed to shape, other than for the vehicles of heading No 87.03 or 87.04, Axle housings, one piece welded; Carburetors; Chassis frames and steel shapes for the manufacture therefor; Cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base; Composite frame and floor structure of metal in the rough, Control ventilator gear box, Cylinder lock barrels, with or without sleeves and keys therefor, Dash heat indicators; Fluid couplings with or without drive plate assemblies; Gasoline, oil or air gauges, Grilles not plated, polished or not before assembly, and parts thereof not</p>					

693

**SCHEDULE V
CANADA**

A 54

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	<p>plated or polished after final forming, casting or piercing, not including finish or decorative mouldings;</p> <p>Hinges, for bodies;</p> <p>Horns;</p> <p>Instrument bezel assemblies;</p> <p>Instrument board lamps;</p> <p>Instrument panel, glove compartment, luggage compartment, hood compartment or door step lamps and wire assemblies;</p> <p>Locks, electric ignition, steering gear, transmission, or combinations of such locks;</p> <p>Mouldings of metal, with nails or prongs set in position, lead filled or not;</p> <p>Ornaments or identification plates of metal, unplated, not including finish or decorative mouldings, other than for past models of the vehicles of heading No. 87.03 or 87.04;</p> <p>Pipe lines of tubing, rigid, covered or not, with or without fittings, other than for the vehicles of heading No. 87.03 or 87.04;</p> <p>Automatic radiator shutter assemblies;</p> <p>Radiator water gauges;</p> <p>Reclining seat mechanisms;</p> <p>Refill end discs for oil filters;</p> <p>Bearing spring shackles;</p> <p>Speedometers;</p> <p>Spring covers of metal and closing strips or shapes therefor;</p> <p>Stampings, body, cowl, fender, front end, hood, instrument board, shields or baffles, of plain or coated metal, in the rough, trimmed or not, whether or not welded in any manner before final forming or piercing, but not metal finished in any degree, including such stampings incorporating pierce or clinch nuts, other than door pillars, shields and baffles for current models of the vehicles of heading No. 87.03 or 87.04;</p> <p>Steering wheels, rims and spiders therefor, other than for current models of the vehicles of heading No. 87.03 or 87.04;</p> <p>Sun visor blanks of gypsum weatherboard;</p> <p>Swivel seat mechanisms;</p> <p>Tachometers, with or without tachographs, both electric and gear driven;</p> <p>Throttle, spark, choke or hood lock release assemblies;</p> <p>Torque converters;</p> <p>Auxiliary transmission overdrive units and controls therefor;</p> <p>Universal joint ball assemblies, other than cross type;</p> <p>Windshield or window wipers;</p> <p>Parts of the foregoing, other than:</p>					

894

**SCHEDULE V
CANADA**

A-55

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2465	<p>blades and refills for windshield or window wipers of the vehicles of heading No. 87.03 or 87.04; power element cups, guides, pistons, pellets, valves, flanges, top frames, bottom frames and springs, for thermostatic controls; sintered powdered metal parts of auxiliary transmission overdrive units and controls therefor; speedometer cables and speedometer cable and housing assemblies:</p> <p>For use as original equipment by a manufacturer of passenger automobiles of heading No. 87.03, whose total factory output, during the year in which importation is sought, does not exceed 10,000 such complete passenger automobiles, and if not less than 40% of the factory cost of production of such automobiles, not including duties, is incurred in a country entitled to the benefit of the British Preferential Tariff</p>	Free	G/HS/87/2			
2466	<p>For use as original equipment by a manufacturer of passenger automobiles of heading No. 87.03, whose total factory output, during the year in which importation is sought, exceeds 10,000, but does not exceed 20,000 such complete passenger automobiles, and if not less than 50% of the factory cost of production of such automobiles, not including duties, is incurred in a country entitled to the benefit of the British Preferential Tariff</p>	Free	G/HS/87/2			
2467	<p>For use as original equipment by a manufacturer of passenger automobiles of heading No. 87.03, whose total factory output, during the year in which importation is sought, exceeds 20,000 such complete passenger automobiles, and if not less than 60% of the factory cost of production of such automobiles, not including duties, is incurred in a country entitled to the benefit of the British Preferential Tariff</p>	Free	G/HS/87/2			
2468	<p>For use as original equipment by a manufacturer of road tractors of tariff item No. 8701.20.00, vehicles of heading No. 87.02, ambulances and hearses of heading No. 87.03, vehicles of heading No. 87.04, vehicles of tariff item No. 8705.30.00 or chassis for the above of heading No. 87.06, whose total factory output of such vehicles during the year in which importation is sought, does not exceed 10,000 such vehicles, and if not less than 40% of the factory cost of production of such vehicles or chassis therefor, not including duties, is incurred in a country entitled to the benefit of the British Preferential Tariff</p>	Free	G/HS/87/2			
2469	<p>For use as original equipment by a manufacturer of road tractors of tariff item No. 8701.20.00, vehicles of heading No. 87.02, ambulances and hearses of heading No. 87.03, vehicles of heading No. 87.04, vehicles of tariff item No. 8705.30.00 or chassis for the above of heading No. 87.06, whose total factory output of such vehicles during the year in which importation is sought, exceeds 10,000 such vehicles, and if not less than 50% of the factory cost of production of such vehicles or chassis therefor, not including duties, is incurred in a country entitled to the benefit of the British Preferential Tariff</p>	Free	G/HS/87/2			

895

**SCHEDULE V
CANADA**

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2470	For use in the repair of road tractors of tariff item No. 8701 20 00, vehicles of heading No. 87 02, 87 03 or 87 04, vehicles of tariff item No. 8705 30 00 or chassis for the above of heading No. 87 06, or for use in the manufacture of repair parts therefor	Free	G/HS/87/2			
2475	<p>The following, of Section VII, XV or XVI or of Chapter 48, 87 or 90, for use in the repair of road tractors of tariff item No. 8701 20 00, vehicles of heading No. 87 02, 87 03 or 87 04, vehicles of tariff item No. 8705 30 00 or chassis for the above of heading No. 87 06, or for use in the manufacture of repair parts thereof, under such regulations as the Minister may make:</p> <p>Arm rests and wheel housing lining of incdrated fibre, pressed to shape, for the vehicles of heading No. 87 03 or 87 04; Door opening weatherseal retainers; External ornaments unplated, including name plates, letters and numerals, but not including finish or decorative mouldings; Engine speed governor units; Instrument board panels of moulded or laminated glass fibres and plastics; Ornaments and identification plates of metal, unplated, not including finish or decorative mouldings, for past models of the vehicles of heading No. 87 03 or 87 04; Pipe lines of tubing, rigid, covered or not, with or without fittings, for the vehicles of heading No. 87 03 or 87 04; Power element cups, guides, pistons, pellets, valves, flanges, top frames, bottom frames and springs, for thermostatic controls; Purifiers for gasoline, including brackets and fittings therefor; Radiator shells not plated nor metal finished in any degree; Perforated litter refill oil board bodies and roll-seam perforated tubes for oil filters; Speedometer cables or speedometer cable and housing assemblies; Stampings, door pillars, shields and baffles, of plain or coated metal, in the rough, trimmed or not, whether or not welded in any manner before final forming or piercing, but not metal finished in any degree, including stampings incorporating pierce or clinch nuts, for current models of the vehicles of heading No. 87 03 or 87 04; Steering wheels, rims and spiders therefor, for current models of the vehicles of heading No. 87 03 or 87 04; Thermostatic controls; Sintered powdered metal parts of auxiliary transmission overdrive units and controls therefor; Cross type universal joint ball assemblies; Windshield or window wiper blades and refills, for the vehicles of heading No. 87 03 or 87 04; Parts of the foregoing, other than parts of thermostatic controls not provided for in this Code</p>	8%	G/HS/87/2			

000

**SCHEDULE V
CANADA**

A-57

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	<p>The following, of Section XVI or of Chapter 87, under such regulations as the Minister may make:</p> <p>Axles, front and rear; Bell or clutch housings for vehicles having a g.v.w. exceeding 8 845 tonnes; Brakes, other than brakes ranging in size from 381 mm by 76.2 mm to 419.1 mm by 177.8 mm, and air and hydraulic brakes for current model service of vehicles having a capacity not exceeding 1.82 tonnes; Brake drums; Clutches, other than single plated clutches of a diameter not exceeding 330.2 mm; Continuous control or constant velocity half-shaft drive shafts; Fuel pumps for use on automotive engines with a piston displacement exceeding 4,949.8 cm³, not electrically operated; Hubs; Hydraulic or fluid couplings, other than for the vehicles of heading No. 87.04; Internal combustion engines with a piston displacement exceeding 5,703.7 cm³; Linkages and controls for use with clutches, transmission assemblies, power dividers or transfer cases; Magnetos; Power dividers or transfer cases; Rims for pneumatic tires exceeding 508 mm by 190.5 mm for tube type tires, or exceeding 571.5 mm by 171.45 mm for tubeless tires; Cast aluminum road wheels for tube type tires using rim sizes exceeding 508 mm by 203.2 mm or for tubeless type tires using rim sizes exceeding 571.5 mm by 209.55 mm; Steel road wheels of a diameter exceeding 622.3 mm; Steering drag links for vehicles having a g.v.w. of not less than 9 072 tonnes.</p> <p>Steering gears; Tandem axle suspensions, excluding springs, other than for current models of the vehicles of heading No. 87.04; Transmission assemblies; Parts of the foregoing, other than:</p>					

897

**SCHEDULE V
CANADA**

Annex Code	Provision	Most-Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	<p>Axle shafts for vehicles having a g.v.w. not exceeding 8 845 tonnes; Brake shoe assembly kits; Differentials (including axle housings) and sintered powdered metal parts, for transmission assemblies; Kiler arms, tie rod assemblies and tie rod ends, for steering drag links of vehicles having a g.v.w. exceeding 9 072 tonnes; Intake and exhaust valves, excluding sodium or sodium and mercury filled valves, for internal combustion engines with a piston displacement exceeding 5,703.7 cm³, excluding diesel; Timing chains for internal combustion engines with a piston displacement exceeding 5,703.7 cm³;</p>					
2480	<p>For use in the manufacture of road tractors of tariff item No. 8701.20.00, vehicles of heading No. 87.02, ambulances and hearses of heading No. 87.03, vehicles of heading No. 87.04, vehicles of tariff item No. 8705.30.00 or chassis for the above of heading 87.06</p>	8%	G/HS/87/2			
2481	<p>For use as original equipment for road tractors of tariff item No. 8701.20.00, vehicles of heading No. 87.02, ambulances and hearses of heading No. 87.03, vehicles of heading No. 87.04, vehicles of tariff item No. 8705.30.00 or chassis for the above of heading No. 87.06, by a manufacturer of the above, if not less than 40% of the factory cost of production of such vehicles or chassis therefor, not including duties, is incurred in a country entitled to the benefit of the British Preferential Tariff</p>	Free	G/HS/87/2			
2482	<p>For use in the repair of road tractors of tariff item No. 8701.20.00, vehicles of heading No. 87.02, ambulances and hearses of heading No. 87.03, vehicles of heading No. 87.04, vehicles of tariff item No. 8705.30.00 or chassis for the above of heading No. 87.06, or for use in the manufacture of repair parts thereof</p>	Free	G/HS/87/2			
	<p>The following for use in the manufacture of vehicles of heading No. 87.02, ambulances and hearses of heading No. 87.03, vehicles of heading No. 87.04, vehicles of tariff item No. 8705.30.00 or chassis for the above of heading No. 87.06, under such regulations as the Minister may make:</p>					
2485	<p>Spark-ignition reciprocating internal combustion piston engines of a cylinder capacity not exceeding 5.7 litres, of tariff item No. 8407.34.00, and parts thereof of tariff item No. 8409.91.94</p>	8%	G/HS/87/2			
2486	<p>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of a cylinder capacity not exceeding 5.7 litres, of tariff item No. 8408.20.90, and parts thereof of tariff item No. 8409.99.93</p>	8%	G/HS/87/2			
	<p>The following for use as original equipment for vehicles of heading No. 87.02,</p>					

C
C
C

**SCHEDULE V
CANADA**

A-59

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	ambulances and hearses of heading No. 87.03, vehicles of heading No. 87.04, vehicles of tariff item No. 8705.30.00 or chassis for the above of heading No. 87.06, by a manufacture of the above, and when during the year in which importation is sought, not less than 40% of the factory cost of production of such vehicles or chassis therefor, not including duties is incurred in a country entitled to the benefit of the British Preferential Tariff, under such regulations as the Minister may make:					
2490	Spark-ignition reciprocating internal combustion piston engines of a cylinder capacity not exceeding 5.7 litres, of tariff item No. 8407.34.00, and parts thereof of tariff item No. 8409.91.94	5.5%	G/HS/87/2			
2491	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of a cylinder capacity not exceeding 5.7 litres, of tariff item No. 8408.20.90, and parts thereof of tariff item No. 8409.99.93	5.5%	G/HS/87/2			
	The following for use in the repair of vehicles of heading No. 87.02, ambulances and hearses of heading No. 87.03, vehicles of heading No. 87.04, vehicles of tariff item No. 8705.30.00 or chassis for the above of heading No. 87.06, or for use in the manufacture of repair parts thereof, under such regulations as the Minister may make:					
2495	Spark-ignition reciprocating internal combustion piston engines of a cylinder capacity not exceeding 5.7 litres, of tariff item No. 8407.34.00, and parts thereof of tariff item No. 8409.91.94	5.5%	G/HS/87/2			
2496	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of a cylinder capacity not exceeding 5.7 litres, of tariff item No. 8408.20.90 and parts thereof of tariff item No. 8409.99.93	5.5%	G/HS/87/2			

C
C
C

**SCHEDULE V
CANADA**

A 60

Annex Code	Provision	Most Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
HEALTH						
2502	Low protein or protein-free products of heading No. 19.02 or 19.05 certified by the Department of National Health and Welfare as special low protein or protein-free dietary products	Free	G/HS/87/2			
2504	Special dietary breads and biscuits of subheading No. 1905.10, 1905.40 or 1905.90 under regulations of the Department of National Health and Welfare	Free	G/HS/87/2			
2505	Vaccines of subheading No. 3002.20 for parenteral administration in the prevention of diseases of man	Free	G/HS/87/2			
2506	Biological products, animal or vegetable, of heading No. 29.24, 30.02, 30.04 or 30.06, for parenteral administration in the diagnosis, prevention or treatment of diseases of animals, imported under permit of the Veterinary Director General	Free	G/HS/87/2			
The following for use in the manufacture of pharmaceutical or medicinal preparations:						
2508	Animal glands and animal glandular organs of tariff item No. 3001.10.00	UNBOUND				
2509	Extracts of animal glands and animal glandular organs of tariff item No. 3001.20.00	UNBOUND				
2510	Chemical or biological preparations of a kind not produced in Canada, including kits containing ancillary articles or materials, for medical diagnosis	UNBOUND				
2512	Containers and parts thereof (including expelling bulbs) of heading No. 39.23, 40.14, 40.16, 70.10 or 70.17 for vaccines, toxoids (anatoxins), bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts or antibiotics, to be employed in the manufacture of such products	Free	G/HS/87/2			
The following for use by any public hospital:						
2514	Sensitized film and instant print film of heading No. 37.01 or 37.02 for use with electrocardiographs	9.2%	G/HS/87/2			
2515	Infant or patient medical-alert or identification devices of tariff item No. 3926.90.90	9.2%	G/HS/87/2			
2516	Sterilizers of tariff item No. 8419.20.20 and parts thereof of tariff item No. 8419.90.70	9.2%	G/HS/87/2			

006

**SCHEDULE V
CANADA**

A-61

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2520	Woven fabrics, solely of cotton, not coloured, of a weight not exceeding 40 g/m ² , of tariff item No. 5208 21.00, for use in the manufacture of surgical bandages or slabs of textile fabrics specially coated with Plaster of Paris compound or of orthopedic casts, splints or similar supports	7.5%	G/HS/87/2			
The following for use of a disabled person or of a public hospital:						
2522	Pressure-gradient elastic supports of heading No. 61.15 made to order for an individual in accordance with the written prescription of a registered health professional	Free	G/HS/87/2			
2523	Canes of tariff item No. 6602.00.00	Free	G/HS/87/2			
2524	Alternating pressure mattresses of tariff item No. 9019 10 10 and oscillating beds of tariff item No. 9402.90.10	Free	G/HS/87/2			
The following for use by, for the training of, or for communicating by or with deaf persons:						
2526	Hearing aid batteries of heading No. 85.06	Free	G/HS/87/2			
2527	Communications devices for use with the telephonic apparatus of tariff item No. 8517.81.00 or the telegraphic apparatus of tariff item No. 8517.82.90	Free	G/HS/87/2			
2528	Closed captioning devices for television receivers, of heading No. 85.28	9.2%	G/HS/87/2			
2530	The following, and accessories and attachments therefor, of a class or kind not made in Canada and designed for the use of disabled persons, and parts thereof: Invalid or commode chairs; Walkers and all other aids to locomotion, whether or not fitted with wheels; Motive power and wheel assemblies therefor; Selector control devices designed to select, energize or control household, industrial or office equipment but excluding the equipment controlled by such devices; Patterning devices, Toilet, bath or shower seats	Free	G/HS/87/2			
2535	Goods of this Nomenclature, designed for the use of disabled persons, designated by Order of the Governor in Council, and parts thereof	UNBOUND				
The Governor in Council may make regulations prescribing terms and conditions on which goods may be imported under Code 2535						

**SCHEDULE V
CANADA**

A 62

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2540	Articles specially designed for use by blind persons, imported by, or on the order or certificate of a institution or association for the blind; articles specially designed for guide-dogs for the blind	Free	G/HS/87/2			
2545	Articles and materials for use in the manufacture or repair of hearing aids	Free	G/HS/87/2			
2550	Articles and materials for use in the manufacture of the following: Prepared surgical sutures of tariff item No. 3006 10.00; X-ray film of tariff item No. 3701.10.00 or 3702.10.00; Napkins (diapers) of tariff item No. 4818 40.20; Sterilizers or parts thereof of tariff item No. 8419.20.10 or 8419.90.50 or of Code 2516; Microscopes or parts thereof of heading No. 90.11 or 90.12; Instruments, appliances or parts thereof of heading No. 90.18; Alternating pressure mattresses of tariff item No. 9019.10.10; Orthopaedic appliances of heading No. 90.21 (other than those of subheading Nos. 9021.21 and 9021.29); Apparatus or parts thereof of heading No. 90.22; Clinical thermometers of tariff item No. 9025.11.10 or parts thereof of tariff item No. 9025.90.91; Microtomes, including parts or accessories thereof, of tariff item No. 9027.90.11; Operating tables, oscillating beds or parts thereof of tariff item No. 9402.90.10; Goods of Code 2425, 2522, 2523 or 2524	UNBOUND				
2551	Materials to be employed in the processing of X-ray film of tariff item No. 3701.10.00 or 3702.10.00	UNBOUND				
2570	Articles and materials designed for the training of mentally retarded children to be employed in any school, academy, college or seminary of learning, or by any association, society or institution that trains mentally retarded children	Free	G/HS/87/2			
2580	Articles and materials for use in the manufacture of: Sera, antisera, toxoids, viruses, toxins or antitoxins; Virus or bacterial vaccines, bacteriophage or bacterial lysates; Allergenic, liver extracts, pituitary extracts, epinephrine or its solutions; Insulin with or without zinc, globin or protamine; Blood plasma or serum of human origin, or fractions thereof, extenders or substitutes therefor	Free	G/HS/87/2			

992

**SCHEDULE V
CANADA**

A-63

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	Materials for use in the manufacture of the following articles, such articles being of a kind used for the collection, preparation, storage or transportation of human blood for transfusion, or in the transfusion of human blood (whether or not whole, plasma, liquid or dry serum), extenders or substitutes thereof:					
2590	Containers, container units or accessories thereof	Free	G/HS/87/2			
2591	Filters, drop counters, clamps, tubes, bail bands, labels, corks, stoppers or other closures	Free	G/HS/87/2			
2595	Goods of Chapter 84, 85 or 90 to be employed in the manufacture of biologicals or bacteriologicals for parenteral use or for the manufacture of antibiotics, hormones or steroids	Free	G/HS/87/2			

000

**SCHEDULE V
CANADA**

A-64

Annex Code	Provision	Most Favoured- Nation Tariff	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
TOYS, GAMES AND SPORTS REQUISITES						
2605	Equine leather of tariff item No. 4104.29.00, 4104.31.00 or 4104.39.00, alum tanned, for use in the manufacture of baseballs	Free	G/HS/87/2			
2610	Plywood, in panels, not less than 38 ply, of heading No. 44.12, for use in the manufacture of hockey stick shafts	4%	G/HS/87/2			
The following for climbing or mountaineering:						
2615	Rope of heading No. 56.07 manufactured to the standards of the Union Internationale des Associations d'Alpinisme	20%	G/HS/87/2			
2616	Hardware and hand tools of Section XV or XVI	10.2%	G/HS/87/2			
2617	Radio navigational aid apparatus (beacons) of tariff item No. 8526.91.00	10.2%	G/HS/87/2			
The following for scuba diving:						
2620	Hoses of heading No. 40.09 and valves of heading No. 84.81 for use with regulators or scuba diving tanks	10.2%	G/HS/87/2			
2621	Underwater compasses of tariff item No. 9014.10.90	10.2%	G/HS/87/2			
2622	Temperature gauges of tariff item No. 9025.11.90, pressure gauges of tariff item No. 9026.20.90, depth gauges of tariff item No. 9026.80.90, and combinations thereof	10.2%	G/HS/87/2			
The following for use in the manufacture of dolls of heading No. 95.02 or toys of heading No. 95.03:						
2630	Chimes, music boxes and parts thereof of tariff item No. 9503.50.00	Free	G/HS/87/2			
2631	Criers of tariff item No. 9502.99.00	Free	G/HS/87/2			
2632	Plastic eyes and sleeping eyes of tariff item No. 9502.99.00, 9503.41.00 or 9503.49.00	Free	G/HS/87/2			
2633	Records and talking units of tariff item No. 9502.99.00 or 9503.49.00	Free	G/HS/87/2			
2640	Goods of this Nomenclature designated by Order of the Governor in Council and certified by the Sports Federation of Canada in a form and manner specified by the Minister as:					

C.C.A.

**SCHEDULE V
CANADA**

A-65

Annex Code	Provision	Most- Favoured- Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2640 Cont'd	<p>(a) complying with the international competition standards applicable to the sport for which the foregoing is designed, and</p> <p>(b) being required by an athlete exclusively for the purpose of training for or competing in an amateur competition of international calibre.</p> <p>The Governor in Council may make regulations prescribing terms and conditions on which sports requisites may be imported under Code 2640.</p>	UNBOUND				

**SCHEDULE V
CANADA**

A 66

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2660	<p align="center">TIME PIECES</p> <p>Clock movements, weight driven, of tariff item No. 9109 90 90 or 9110 90 90, for use in the manufacture of floor-standing clocks</p>	13.2%	G/HS/87/2			

906

**SCHEDULE V
CANADA**

A-67

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
MUSICAL INSTRUMENTS						
The following to be employed in churches:						
2710	Carillons of heading No. 92.06 and parts thereof of heading No. 92.09	Free	G/HS/87/2			
2711	Amplifiers, drivers, reproducers, transformers, keyboards, automatic control coders, pealing devices (strikes), perforated roll players, perforated rolls for such players and parts thereof, of Chapter 85 or 92, of a kind for use with carillons of Code 2710	Free	G/HS/87/2			
2712	Electronic sound reproducing apparatus designed to simulate the sound of bells, and parts thereof, of Chapter 85 or 92	Free	G/HS/87/2			
2713	Keyboards, consoles, tape recording or reproducing apparatus and parts thereof, of Chapter 85 or 92, of a kind for use with electronic sound reproducing apparatus of Code 2712	Free	G/HS/87/2			
2720	Parts of general use as defined in Note 2 to Section XV for use in the manufacture or repair of pianos or organs of Chapter 92	Free	G/HS/87/2			
2730	Parts of tariff item No. 9209.99.90 for use in the manufacture of brass band instruments	Free	G/HS/87/2			

907

**SCHEDULE V
CANADA**

A 68

Annex Code	Provision	Most-Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
ARMS AND AMMUNITION						
The following for any factory to be established in Canada for the manufacture of rifles for the Government of Canada:						
2760	Tools of Chapter 82	Free	G/HS/87/2			
2761	Instruments and apparatus of Chapter 90	Free	G/HS/87/2			
2762	Machinery and apparatus of Section XVI	Free	G/HS/87/2			
The following for use in the manufacture of rifles for the Government of Canada:						
2770	Parts of rifles, of heading No. 93.05	Free	G/HS/87/2			
2771	Parts of general use as defined in Note 2 to Section XV	Free	G/HS/87/2			
2772	Materials	Free	G/HS/87/2			

0000

**SCHEDULE V
CANADA**

A-69

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	<p align="center">FURNITURE</p> <p>(2800-2849 reserved)</p>					

**SCHEDULE V
CANADA**

A-70

Annex Code	Provision	Most-Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2870	<p align="center">LIGHTING FITTINGS</p> <p>Glass envelopes of tariff item No. 7011.10.00 for use in the manufacture of incandescent electric filament lamps</p>	Free	G/HS/87/2			

**SCHEDULE V
CANADA**

A-71

Annex Code	Provision	Most- Favoured- Nation Tariff	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
	OTHER					
2905	Wine of fresh grapes of tariff item No. 2204.21.21 or 2204.29.21 for sacramental purposes	4.40¢ /litre	G/HS/87/2			
2910	Beads, drops and other shapes of tariff item No. 3926.90.90 or 7018.10.40 for use in the manufacture of synthetic pearls	Free	G/HS/87/2			
2920	Fabrics, whether or not impregnated or with hemmed edges, of a length of 9 m or more, of heading No. 54.07, 55.12, 55.16 or 59.03, for use in the manufacture of umbrellas having a rib length not exceeding 69 cm	Free	G/HS/87/2			
2925	Woven fabrics, solely of cotton, treated with an acrylic compound suitable as a base for artist oil base or acrylic base paints, of tariff item No. 5901.90.10, for use in the manufacture of artists' panels	Free	G/HS/87/2			
2930	Textile wicks, whether or not braided, processed or with core, of tariff item No. 5908.00.00, for use in the manufacture of wax candles or tapers or to be employed in oil-burning sanctuary lamps	Free	G/HS/87/2			
2935	Hollow spheres of glass, of a diameter of 20 microns or more but not exceeding 80 microns, of tariff item No. 7020.00.90, for use in Canadian manufactures	Free	G/HS/87/2			
2940	Findings of precious metal, not plated or coated, of heading No. 71.13 or of subheading No. 8308.90, for use in the manufacture of jewellery or ornaments for the adornment of the person	8%	G/HS/87/2			
2942	Flat-rolled products of tariff item No. 7210.90.00 or 7212.60.00, clad on both sides with stainless steel, for use in the manufacture of cookware	8%	G/HS/87/2			
	The following for use in the manufacture of purses, handbags or travelling bags:					
2945	Frames of a width not exceeding 25.4 cm, of heading No. 39.26, 83.01 or 83.08	8%	G/HS/87/2			
2946	Clasps of heading No. 83.01 or 83.08 and parts thereof of tariff item No. 8301.60.00 or 8308.90.00	8%	G/HS/87/2			
2947	Fasteners of heading No. 83.08 and parts thereof of tariff item No. 8308.90.00	8%	G/HS/87/2			
2948	Materials for use in the manufacture of purse frames	Free	G/HS/87/2			
2950	Communion sets, oil stocks, crosiers, benitiers, sprinklers, incensers, incense boats,					

311

**SCHEDULE V
CANADA**

A-72

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
2950 Cont'd	baptismal shells and fonts; scapulars; chapelets; rosaries; religious statues, statuettes, medals or crosses; religious figures or plaques; Scroll sets; Chanuka candlesticks; Kiddush sets; Mezuzah boxes; Havdalah sets; Seder plates; religious ancestral shrines; parts of the foregoing	Free	G/HS/87/2			
2951	Articles and materials for use in the manufacture of the goods of Code 2950	Free	G/HS/87/2			
2955	<p>Handicraft goods designated by Order of the Governor in Council, originating in a country entitled to the benefits of the General Preferential Tariff, when certified by the Government of the country of origin or by any other authority in the country of origin recognized by the Minister as competent for that purpose:</p> <p>(a) to be handicraft products with traditional or artistic characteristics that are typical of the geographical region where produced, and</p> <p>(b) to have acquired their essential characteristic by the handiwork of individual craftsmen.</p> <p>Under such regulations as the Minister may make.</p>	UNBOUND				
2960	Materials for use in Canada in the construction of bridges or tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States	UNBOUND				
2980	Articles (other than spirits, wines or goods of heading No. 97.06) produced more than 50 years prior to the date of accounting, under such regulations, including proof of age, as the Minister may make	UNBOUND				
2990	Goods (other than goods of heading No. 97.06) produced in Canada more than 25 years prior to the date of accounting, under such regulations as the Minister may make with respect to proof of age	UNBOUND				
2999	<p>Packing containers of heading No. 69.09, 73.10, 73.11 or 76.13 (excluding those containers designed for use other than in the transportation of the goods they contain) presented with the goods therein</p> <p>The term "packing containers" shall include articles used in covering or holding goods imported therein, subject to such regulations as the Minister may make.</p>	5.5%	G/HS/87/2			

312

**SCHEDULE V
CANADA**

A-73

Annex Code	Provision	Most-Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
AGREEMENT ON TRADE IN CIVIL AIRCRAFT PROVISION						
9300	Civil aircraft of tariff item No. 8801.10.00 or 8801.90.90 or of subheading No. 8802.11, 8802.12, 8802.20, 8802.30 or 8802.40	Free	G/HS/87/2			
9325	Ground flying trainers of subheading No. 8805.20	Free	G/HS/87/2			
9350	<p>The following for use in the manufacture, repair, maintenance, rebuilding, modification or conversion of civil aircraft or ground flying trainers of a type entitled to the benefits of Code 9300 or 9325:</p> <p>Tubes, pipes and hoses, rigid, of polymers of ethylene, with attached fittings, of subheading No. 3917.21;</p> <p>Tubes, pipes and hoses, rigid, of polymers of propylene, with attached fittings, of subheading No. 3917.22;</p> <p>Tubes, pipes and hoses, rigid, of polymers of vinyl chloride, with attached fittings, of subheading No. 3917.23;</p> <p>Tubes, pipes and hoses, rigid, of other plastics, with attached fittings, of subheading No. 3917.29;</p> <p>Flexible tubes, pipes and hoses, of plastics, having a minimum burst pressure of 27.6 MPa, with attached fittings, of subheading No. 3917.31;</p> <p>Flexible tubes, pipes and hoses, of plastics, not reinforced or otherwise combined with other materials, with attached fittings, of subheading No. 3917.33;</p> <p>Flexible tubes, pipes and hoses, of plastics, reinforced or otherwise combined with other materials, with attached fittings, of subheading No. 3917.39;</p> <p>Fittings for tubes, pipes and hoses, of plastics, of subheading No. 3917.40;</p> <p>Other articles, of plastics, of subheading No. 3926.90;</p> <p>Profile shapes, of non-cellular vulcanised rubber other than hard rubber, cut to size, of subheading No. 4008.29;</p> <p>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with attached fittings, suitable for conducting gases or liquids, of subheading No. 4009.50;</p> <p>New pneumatic tires, of rubber, of subheading No. 4011.30;</p> <p>Retreaded pneumatic tires, of rubber, of subheading No. 4012.10;</p> <p>Used pneumatic tires, of rubber, of subheading No. 4012.20;</p> <p>Other articles, of cellular vulcanised rubber other than hard rubber, of subheading No. 4016.10;</p> <p>Gaskets, washers and other seals, of non-cellular vulcanised rubber other than hard rubber, of subheading No. 4016.93;</p> <p>Other articles, of non-cellular vulcanised rubber other than hard rubber, of subheading No. 4016.99;</p> <p>Tubes, pipes and hoses, of hard rubber, with attached fittings, suitable for conducting gases or liquids, of subheading No. 4017.00;</p> <p>Gaskets, washers and other seals, of agglomerated cork, of subheading No. 4504.90;</p>					

913

**SCHEDULE V
CANADA**

A 74

Annex Code	Provision	Most Favoured- Nation Tariff	Present Concession Established in	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>Gaskets, washers and other seals, of paper or paperboard, of subheading No. 4823.90;</p> <p>Other articles, of asbestos, of subheading No. 6812.90;</p> <p>Brake linings and pads, not mounted, of friction material with a basis of asbestos or of other mineral substances, of subheading No. 6813.10;</p> <p>Other articles, not mounted, for clutches or the like, of friction material with a basis of asbestos or other mineral substances, of subheading No. 6813.90;</p> <p>Windshields, of laminated safety glass, of subheading No. 7007.21;</p> <p>Tubes and pipes, seamless, of circular cross-section, of iron (other than cast iron) or non-alloy steel, cold-drawn or cold-rolled (cold-reduced), with attached fittings, suitable for conducting gases or liquids, of subheading No. 7304.31;</p> <p>Tubes and pipes, seamless, of circular cross-section, of iron (other than cast iron) or non-alloy steel, other than cold-drawn or cold-rolled (cold-reduced), with attached fittings, suitable for conducting gases or liquids, of subheading No. 7304.39;</p> <p>Tubes and pipes, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled (cold-reduced), with attached fittings, suitable for conducting gases or liquids, of subheading No. 7304.41;</p> <p>Tubes and pipes, seamless, of circular cross-section, of stainless steel, other than cold-drawn or cold-rolled (cold-reduced), with attached fittings, suitable for conducting gases or liquids, of subheading No. 7304.49;</p> <p>Tubes and pipes, seamless, of circular cross-section, of alloy steel other than stainless steel, cold-drawn or cold-rolled (cold-reduced), with attached fittings, suitable for conducting gases or liquids, of subheading No. 7304.51;</p> <p>Tubes and pipes, seamless, of circular cross-section, of alloy steel other than stainless steel, other than cold-drawn or cold-rolled (cold-reduced), with attached fittings, suitable for conducting gases or liquids, of subheading No. 7304.59;</p> <p>Tubes and pipes, seamless, other than of circular cross-section, of iron (other than cast iron) or steel, with attached fittings, suitable for conducting gases or liquids, of subheading No. 7304.90;</p> <p>Tubes and pipes, welded, of circular cross-section, of iron or non-alloy steel, with attached fittings, suitable for conducting gases or liquids, of subheading No. 7306.30;</p> <p>Tubes and pipes, welded, of circular cross-section, of stainless steel, with attached fittings, suitable for conducting gases or liquids, of subheading No. 7306.40;</p> <p>Tubes and pipes, welded, of circular cross-section, of alloy steel other than stainless steel, with attached fittings, suitable for conducting gases or liquids, of subheading No. 7306.50;</p> <p>Tubes and pipes, welded, of non-circular cross-section, of iron or steel, with attached fittings, suitable for conducting gases or liquids, of subheading No. 7306.60;</p> <p>Stranded wire, ropes and cables, of iron or steel, not electrically insulated, with attached fittings, of subheading No. 7312.10;</p> <p>Plaited bands, slings, and the like, of iron or steel, not electrically insulated,</p>					

914

**SCHEDULE V
CANADA**

A-75

Annex Code	Provision	Most- Favoured- Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>with attached fittings, of subheading No. 7312.90; Air heaters and hot air distributors, not electrically heated, incorporating a motor-driven fan or blower, of iron or steel, excluding parts thereof, of subheading No. 7322.90; Sinks and wash basins, of stainless steel, of subheading No. 7324.10; Other sanitary ware, of iron or steel, of subheading No. 7324.90; Articles, of iron or steel wire, of subheading No. 7326.20; Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated, with attached fittings, of subheading No. 7413.00; Tubes and pipes, of aluminum, not alloyed, with attached fittings, suitable for conducting gases or liquids, of subheading No. 7608.10; Tubes and pipes, of aluminum alloys, with attached fittings, suitable for conducting gases or liquids, of subheading No. 7608.20; Tubes and pipes, of titanium, with attached fittings, suitable for conducting gases or liquids, of subheading No. 8108.90; Hinges, of base metal, of subheading No. 8302.10; Castors, with mountings of base metal, of subheading No. 8302.20; Base metal mountings, fittings and similar articles, suitable for furniture, of subheading No. 8302.42; Other base metal mountings, fittings and similar articles, of subheading No. 8302.49; Automatic door closers, of base metal, of subheading No. 8302.60; Flexible tubing, of iron or steel, with attached fittings, of subheading No. 8307.10; Flexible tubing, of base metal other than iron or steel, with attached fittings, of subheading No. 8307.90; Spark-ignition reciprocating or rotary internal combustion piston aircraft engines, of subheading No. 8407.10; Compression-ignition internal combustion piston aircraft engines (diesel or semi-diesel engines), of subheading No. 8408.90; Parts, suitable for use solely or principally with aircraft engines of subheading No. 8407.10 or 8408.90, of subheading No. 8409.10; Turbo-jets, of a thrust not exceeding 25 kN, of subheading No. 8411.11; Turbo-jets, of a thrust exceeding 25 kN, of subheading No. 8411.12; Turbo-propellers, of a power not exceeding 1,100 kW, of subheading No. 8411.21; Turbo-propellers, of a power exceeding 1,100 kW, of subheading No. 8411.22; Gas turbines, other than turbo-jets or turbo-propellers, of a power not exceeding 5,000 kW, of subheading No. 8411.81; Gas turbines, other than turbo-jets or turbo-propellers, of a power exceeding 5,000 kW, of subheading No. 8411.82; Parts, of turbo-jets or turbo-propellers, of subheading No. 8411.91, Parts, of gas turbines, other than turbo-jets or turbo-propellers, of subheading No. 8411.99, Reaction engines, other than turbo-jets, of subheading No. 8412.10; Hydraulic power engines and motors, linear acting (cylinders), of subheading</p>					

**SCHEDULE V
CANADA**

A-76

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>No 8412.21; Hydraulic power engines and motors, non-linear acting, of subheading No. 8412.29; Pneumatic power engines and motors, linear acting (cylinders), of subheading No. 8412.31; Pneumatic power engines and motors, non-linear acting, of subheading No. 8412.39; Non-electric power engines and motors, other than reaction engines, or hydraulic or pneumatic power engines and motors, of subheading No. 8412.80; Parts, of reaction engines, or of hydraulic, pneumatic or other non-electric power engines and motors, of subheading No. 8412.90; Pumps, for liquids, fitted or designed to be fitted with a measuring device, of subheading No. 8413.19; Hand pumps, for liquids, not fitted or designed to be fitted with a measuring device, of subheading No. 8413.20; Fuel, lubricating or cooling medium pumps, for internal combustion piston engines, of subheading No. 8413.30; Reciprocating positive displacement pumps, for liquids, of subheading No. 8413.50; Rotary positive displacement pumps, for liquids, of subheading No. 8413.60; Centrifugal pumps, for liquids, of subheading No. 8413.70; Pumps, for liquids, of subheading No. 8413.81; Parts, of pumps for liquids, of subheading No. 8413.91; Vacuum pumps, of subheading No. 8414.10; Hand-operated or foot-operated air pumps, of subheading No. 8414.20; Air or other gas compressors, of a kind used in refrigerating equipment, of subheading No. 8414.30; Fans, with a self-contained electric motor of an output not exceeding 125 W, of subheading No. 8414.51; Fans, of subheading No. 8414.59; Other air pumps and air or gas compressors, of subheading No. 8414.80; Parts, of air or vacuum pumps, air or other gas compressors and fans, of subheading No. 8414.90; Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated, incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle, of subheading No. 8415.81; Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated, incorporating a refrigerating unit but not a valve for reversal of the cooling/heat cycle, of subheading No. 8415.82; Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated, not incorporating a refrigerating</p>					

916

**SCHEDULE V
CANADA**

A-77

Annex Code	Provision	Most- Favoured- Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>unit, of subheading No. 8415.83; Parts, of the air conditioning machines of subheading No. 8415.81, 8415.82 or 8415.83, of subheading No. 8415.90; Combined refrigerator-freezers, fitted with separate external doors, of subheading No. 8418.10; Freezers, of the chest type, not exceeding 800 litres capacity, of subheading No. 8418.30; Freezers, of the upright type, not exceeding 900 litres capacity, of subheading No. 8418.40; Compression type refrigerating units, whose condensers are heat exchangers, of subheading No. 8418.61; Refrigerating or freezing equipment, other than household type refrigerators, of subheading No. 8418.69; Heat exchange units, of subheading No. 8419.50; Apparatus, for making hot drinks, or for cooking or heating food, of subheading No. 8419.81; Parts, of heat exchange units of subheading No. 8419.50, of subheading No. 8419.90; Centrifuges, of subheading No. 8421.19; Machinery and apparatus, for filtering or purifying water, of subheading No. 8421.21; Oil or petrol-filters, for internal combustion engines, of subheading No. 8421.23; Machinery and apparatus, for filtering or purifying liquids other than water or beverages, of subheading No. 8421.29; Intake air filters, for internal combustion engines, of subheading No. 8421.31; Machinery and apparatus, for filtering or purifying gases other than intake air filters for internal combustion engines, of subheading No. 8421.39; Fire extinguishers, whether or not charged, of subheading No. 8424.10; Pulley tackle and hoists, other than skip hoists, powered by electric motor, of subheading No. 8425.11; Pulley tackle and hoists, other than skip hoists, powered by other than an electric motor, of subheading No. 8425.19; Winches or capstans, powered by electric motor, of subheading No. 8425.31, Winches or capstans, powered by other than an electric motor, of subheading No. 8425.39; Jacks, hydraulic, of subheading No. 8425.42; Jacks, other than hydraulic, of subheading No. 8425.49; Other cranes, of subheading No. 8426.99; Lifts and skip hoists, of subheading No. 8428.10; Pneumatic elevators and conveyors, of subheading No. 8428.20; Continuous-action elevators and conveyors, for goods or materials, belt type, of subheading No. 8428.33, Continuous-action elevators and conveyors, for goods or materials, other than belt type, of subheading No. 8428.39; Other lifting, handling, loading or unloading machinery, of subheading No</p>					

**SCHEDULE V
CANADA**

A 78

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>8428.90; Analogue or hybrid automatic data processing machines, of subheading No. 8471.10; Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined, of subheading No. 8471.20; Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units or output units, of subheading No. 8471.91; Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing, of subheading No. 8471.92; Storage units, whether or not presented with the rest of a system, of subheading No. 8471.93; The following machines and mechanical appliances, having individual functions, not specified or included elsewhere in Chapter 84, of subheading No. 8479.89, and parts thereof of subheading No. 8479.90:</p> <p>Non-electric starter motors; Non-electric propeller regulators; Non-electric servo-mechanisms; Non-electric windscreen wipers; Hydropneumatic accumulators; Pneumatic starters, for turbo-jets, turbo-propellers or other gas turbines; Toilet units, specially designed for aircraft; Mechanical actuators, for thrust reversers; Air humidifiers and dehumidifiers;</p> <p>Transmission shafts (including cam shafts and crank shafts) and cranks, of subheading No. 8483.10; Bearing housings, not incorporating ball or roller bearings, and plain shaft bearings, of subheading No. 8483.30; Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately, ball screws, gear boxes and other speed changers, including torque converters, of subheading No. 8483.40; Flywheels and pulleys, including pulley blocks, of subheading No. 8483.50; Clutches and shaft couplings (including universal joints), of subheading No. 8483.60; Parts, of the articles of subheading No. 8483.10, 8483.30, 8483.40, 8483.50 or 8483.60, of subheading No. 8483.90; Gaskets and similar joints, of metal sheeting combined with other material or of two or more layers of metal, of subheading No. 8484.10; Sets or assortments of gaskets and similar joints, dissimilar in composition,</p>					

CC
-
CC

**SCHEDULE V
CANADA**

A-79

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>put up in pouches, envelopes or similar packings, of subheading No. 8484 90;</p> <p>Electric universal AC/DC motors, of an output exceeding 735 W but not exceeding 150 kW, of subheading No. 8501.20;</p> <p>Electric DC motors, of an output exceeding 735 W but not exceeding 750 W, and electric DC generators, of an output not exceeding 750 W, of subheading No. 8501.31;</p> <p>Electric DC motors and electric DC generators, of an output exceeding 750 W but not exceeding 75 kW, of subheading No. 8501.32;</p> <p>Electric DC motors, of an output exceeding 75 kW but not exceeding 150 kW, and electric DC generators, of an output exceeding 75 kW but not exceeding 375 kW, of subheading No. 8501.33;</p> <p>Electric DC generators, of an output exceeding 375 kW, of subheading No. 8501.34;</p> <p>Electric AC motors, single phase, of an output exceeding 735 W but not exceeding 150 kW, of subheading No. 8501.40;</p> <p>Electric AC motors, multiphase, of an output exceeding 735 W but not exceeding 750 W, of subheading No. 8501.51;</p> <p>Electric AC motors, multiphase, of an output exceeding 750 W but not exceeding 75 kW, of subheading No. 8501.52;</p> <p>Electric AC motors, multiphase, of an output exceeding 75 kW but not exceeding 150 kW, of subheading No. 8501.53;</p> <p>Electric AC generators (alternators), of an output not exceeding 75 kVA, of subheading No. 8501.61;</p> <p>Electric AC generators (alternators), of an output exceeding 75 kVA but not exceeding 375 kVA, of subheading No. 8501.62;</p> <p>Electric AC generators (alternators), of an output exceeding 375 kVA but not exceeding 750 kVA, of subheading No. 8501.63;</p> <p>Electric generating sets with compression-ignition internal combustion piston engines, of an output not exceeding 75 kVA, of subheading No. 8502.11;</p> <p>Electric generating sets with compression-ignition internal combustion piston engines, of an output exceeding 75 kVA but not exceeding 375 kVA, of subheading No. 8502.12;</p> <p>Electric generating sets with compression-ignition internal combustion piston engines, of an output exceeding 375 kVA, of subheading No. 8502.13;</p> <p>Electric generating sets with spark-ignition internal combustion piston engines, of subheading No. 8502.20;</p> <p>Other electric generating sets, of subheading No. 8502.30;</p> <p>Electric rotary converters, of subheading No. 8502.40;</p> <p>Ballasts for discharge lamps or tubes, of subheading No. 8504.10;</p> <p>Electrical transformers, other than liquid dielectric transformers, having a power handling capacity not exceeding 1 kVA, of subheading No. 8504.31;</p> <p>Electrical transformers, other than liquid dielectric transformers, having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA, of subheading No. 8504.32;</p> <p>Electrical transformers, other than liquid dielectric transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, of</p>					

919

**SCHEDULE V
CANADA**

A 80

Annex Code	Provision	Most- Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>subheading No. 8504.33; Electrical static converters, of subheading No. 8504.40; Electrical inductors, other than ballasts for discharge lamps or tubes, of subheading No. 8504.50; Electric accumulators, lead-acid, of a kind used for starting piston engines, of subheading No. 8507.10; Other electric accumulators, lead-acid, of subheading No. 8507.20; Electric accumulators, nickel-cadmium, of subheading No. 8507.30; Electric accumulators, nickel-iron, of subheading No. 8507.40; Other electric accumulators, of subheading No. 8507.80; Parts, of electric accumulators, of subheading No. 8507.90; Sparking plugs, of subheading No. 8511.10; Ignition magnetos, magneto-dynamos and magnetic flywheels, of subheading No. 8511.20; Distributors and ignition coils, of subheading No. 8511.30; Electrical starter motors and dual purpose starter-generators, of subheading No. 8511.40; Other electrical generators, of a kind used in conjunction with spark-ignition or compression-ignition internal combustion engines, of subheading No. 8511.50; Other electrical ignition or starting equipment, of a kind used for or in conjunction with spark-ignition or compression-ignition internal combustion engines, and cut-outs of a kind used in conjunction with such engines, of subheading No. 8511.80; Electric heating resistors, assembled only with a simple insulated former and electrical connections, used for anti-icing or de-icing, of subheading No. 8516.80; Microphones and stands therefor, of subheading No. 8518.10; Single loudspeakers, mounted in their enclosure, of subheading No. 8518.21; Multiple loudspeakers, mounted in the same enclosure, of subheading No. 8518.22; Loudspeakers, not mounted in their enclosures, of subheading No. 8518.29; Headphones, earphones, and combined microphone/speaker sets, of subheading No. 8518.30; Audio-frequency electric amplifiers, of subheading No. 8518.40; Electric sound amplifier sets, of subheading No. 8518.50; Magnetic tape recorders and other sound recording apparatus, not incorporating a sound reproducing device, of subheading No. 8520.90; Video recording or reproducing apparatus, magnetic tape-type, of subheading No. 8521.10; Assemblies and sub-assemblies, of articles provided for in subheading No. 8520.90, consisting of two or more pieces fastened or joined together, of subheading No. 8522.90; Transmission apparatus, for radio-telephony or radio-telegraphy, not incorporating reception apparatus, of subheading No. 8525.10; Transmission apparatus, for radio-telephony or radio-telegraphy, incorporating reception apparatus, of subheading No. 8525.20;</p>					

920

**SCHEDULE V
CANADA**

A-81

Annex Code	Provision	Most-Favoured-Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>Radar apparatus, of subheading No. 8526.10; Radio navigational aid apparatus, of subheading No. 8526.91; Radio remote control apparatus, of subheading No. 8526.92; Reception apparatus, for radio-telephony or radio-telegraphy, other than radio-broadcast receivers, of subheading No. 8527.90; Aerials and aerial reflectors, of all kinds, suitable for use solely or principally with the apparatus of heading Nos. 85.25 to 85.27, of subheading No. 8529.10; Assemblies and sub-assemblies, of the apparatus of heading No. 85.26, consisting of two or more parts or pieces fastened or joined together, specially designed for installation in civil aircraft, of subheading No. 8529.90; Burglar or fire alarms and similar apparatus, of subheading No. 8531.10; Indicator panels, incorporating liquid crystal devices (LCD) or light emitting diodes (LED), of subheading No. 8531.20; Electrical sound or visual signalling apparatus, of subheading No. 8531.80; Sealed beam lamp units, of subheading No. 8539.10; Defrosters and demisters, with electric resistors, of subheading No. 8543.80; Flight recorders, electric synchros and transducers, of subheading No. 8543.80; Assemblies and sub-assemblies, for flight recorders, consisting of two or more parts or pieces fastened or joined together, of subheading No. 8543.90; Ignition wiring sets and other wiring sets, of subheading No. 8544.30; Propellers, rotors and parts thereof, of subheading No. 8803.10; Under-carriages and parts thereof, of subheading No. 8803.20; Parts, of aeroplanes or helicopters, of subheading No. 8803.30; Other parts, of the goods of heading Nos. 88.01 or 88.02, of subheading No. 8803.90; Parts, of ground flying trainers, of subheading No. 8805.20; Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked, of subheading No. 9001.90; Lenses, prisms, mirrors and other optical elements, other than objective lenses or filters, of any material, mounted, being parts or fittings for instruments or apparatus, other than such elements of glass not optically worked, of subheading No. 9002.90; Direction finding compasses, of subheading No. 9014.10; Instruments and appliances, for aeronautical navigation (other than compasses), of subheading No. 9014.20; Parts and accessories, for direction finding compasses and for instruments and appliances for aeronautical navigation (other than compasses), of subheading No. 9014.90; Breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters, and excluding parts thereof, of subheading No. 9020.00; Liquid filled thermometers, for direct reading, not combined with other instruments, of subheading No. 9025.11;</p>					

C 1 1

**SCHEDULE V
CANADA**

A 82

Annex Code	Provision	Most Favoured Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>Other thermometers, not combined with other instruments, of subheading No. 9025.19; Barometers, not combined with other instruments, of subheading No. 9025.20; Other electric or electronic instruments, of subheading No. 9025.80; Parts and accessories, of the goods of subheading No. 9025.11, 9025.19, 9025.20 or 9025.80, of subheading No. 9025.90; Instruments and apparatus, for measuring or checking the flow or level of liquids, of subheading No. 9026.10; Instruments and apparatus, for measuring or checking the pressure of liquids or gases, of subheading No. 9026.20; Instruments and apparatus, for measuring or checking variables of liquids or gases, of subheading No. 9026.80; Parts, of instruments and apparatus of subheading No. 9026.10, 9026.20 or 9026.80, of subheading No. 9026.90; Revolution counters, electric or electronic, of subheading No. 9029.10; Speed indicators and tachometers, of subheading No. 9029.20; Parts and accessories, of revolution counters, speed indicators or tachometers, of subheading No. 9029.90; Instruments and apparatus, for measuring or detecting ionising radiations, of subheading No. 9030.10; Cathode-ray oscilloscopes and cathode-ray oscillographs, of subheading No. 9030.20; Multimeters, for measuring or checking voltage, current, resistance or power, without a recording device, of subheading No. 9030.31; Instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device, of subheading No. 9030.39; Instruments and apparatus, for measuring or checking electrical quantities, specially designed for telecommunications, of subheading No. 9030.40; Instruments and apparatus, for measuring or checking electrical quantities with a recording device, of subheading No. 9030.81; Instruments and apparatus, for measuring or checking electrical quantities without a recording device, of subheading No. 9030.89; Parts and accessories, of instruments and apparatus of subheading No. 9030.10, 9030.20, 9030.31, 9030.39, 9030.40, 9030.81 or 9030.89, of subheading No. 9030.90, Measuring or checking instruments and apparatus not specified or included in heading No. 90.30, of subheading No. 9031.80; Parts and accessories, of the instruments and apparatus of subheading No. 9031.80, of subheading No. 9031.90; Thermostats, of subheading No. 9032.10; Manostats, of subheading No. 9032.20; Hydraulic or pneumatic automatic regulating or controlling instruments and apparatus, of subheading No. 9032.81; Other automatic regulating or controlling instruments and apparatus, of subheading No. 9032.89; Parts and accessories, of automatic regulating or controlling instruments and</p>					

922

**SCHEDULE V
CANADA**

A-83

Annex Code	Provision	Most- Favoured- Nation Tariff	Present Concession Established In	Initial Negotiating Right (INR) on the Concession	Concession First Incorporated in a Gatt Schedule in	INR'S on Earlier Concessions
9350 Cont'd	<p>apparatus of heading No. 90.32, of subheading No. 9032 90; Instrument panel clocks and clocks of a similar type, of subheading No. 9104.00; Clock movements, measuring not over 50 mm in width or diameter, complete, assembled and battery, accumulator or mains powered, other than for alarm clocks, of subheading No. 9109.19; Clock movements, measuring not over 50 mm in width or diameter, complete and assembled, other than battery, accumulator or mains powered, other than for alarm clocks, of subheading No. 9109.90; Seats, other than leather covered seats, of subheading No. 9401.10; Metal furniture, other than seats, of subheading No. 9403.20, Furniture, of plastics, other than seats, of subheading No. 9403.70; Electric ceiling or wall lighting fittings, of base metal or of plastics, of subheading No. 9405.10; Illuminated signs, illuminated name-plates and the like, of base metal or of plastics, of subheading No. 9405.60; Parts, of the articles of subheading No. 9405.10 or 9405.60, of plastics, of subheading No. 9405.92; Parts, of the articles of subheading No. 9405.10 or 9405.60, of base metal, of subheading No. 9405.99</p>	Free	G/HS/87/2			

923

Machinery Program GATT Obligation

The Government of Canada shall establish procedures under which importers of goods subject to duty under tariff item Nos. enumerated in List A may apply for remission of duties paid or payable when such goods are not available from Canadian production;

Further, it is the intention of the Government of Canada that the average incidence of the duties (after taking into account remissions of duties) on all imports of those categories of goods that were classified under tariff item Nos. enumerated in List B from countries entitled to the Most-Favoured-Nation Tariff, shall not exceed 5.25 per cent ad valorem in any calendar year, subsequent to 1986;

Further, the Government of Canada shall consult, on request, in respect of the average incidence of duties on those categories of goods that were classified under tariff item Nos. enumerated in List B with any contracting party having a substantial trade interest in those items, in the aggregate, and if it is established in the course of such consultations that such average incidence has exceeded 5.25 per cent ad valorem in any calendar year subsequent to 1986, the Government of Canada shall take immediate and effective remedial measures.

**SCHEDULE V
CANADA**

A-85

LIST A

5911.31.00	8413.20.00	8421.21.00	8429.51.10
5911.32.00	8413.30.90	8421.22.00	8429.51.20
6813.90.90	8413.40.00	8421.29.90	8429.52.99
8202.20.10	8413.50.90	8421.39.90	8429.59.90
8202.31.00	8413.60.00	8421.91.20	8430.10.00
8202.32.00	8413.70.90	8421.99.30	8430.10.00
8202.40.00	8413.81.00	8422.19.00	8430.20.00
8202.91.20	8413.82.00	8422.20.90	8430.31.20
8202.99.20	8413.91.99	8422.30.90	8430.39.20
8207.11.90	8413.92.00	8422.40.90	8430.41.90
8207.12.90	8414.10.90	8422.90.90	8430.49.90
8207.20.90	8414.20.00	8424.20.90	8430.50.90
8207.30.00	8414.30.90	8424.30.00	8430.61.00
8207.40.00	8414.40.90	8424.81.00	8430.69.90
8207.50.00	8414.59.00	8424.89.00	8431.10.20
8207.60.00	8414.60.00	8424.90.30	8431.20.00
8207.70.00	8414.80.00	8424.90.40	8431.31.00
8207.80.00	8414.90.40	8425.11.00	8431.39.20
8207.90.90	8414.90.50	8425.19.00	8431.41.90
8208.10.00	8415.10.90	8425.20.10	8431.42.90
8208.20.00	8415.81.00	8425.31.00	8431.43.30
8208.30.00	8415.82.90	8425.39.90	8431.49.20
8208.40.90	8415.83.00	8425.41.00	8431.49.90
8208.90.00	8415.90.30	8425.42.00	8432.29.90
8209.00.90	8416.10.99	8425.49.00	8432.30.10
8210.00.00	8416.20.99	8426.11.00	8432.40.10
8401.20.10	8416.30.99	8426.12.00	8432.80.20
8404.10.10	8416.90.10	8426.19.00	8432.90.10
8404.20.10	8417.10.90	8426.20.00	8433.20.90
8404.90.10	8417.80.90	8426.30.00	8433.60.90
8405.10.90	8417.90.94	8426.41.00	8433.90.30
8405.90.20	8418.50.20	8426.49.00	8434.20.90
8407.21.00	8418.61.90	8426.91.00	8434.90.20
8409.91.93	8418.69.00	8426.99.00	8435.10.20
8410.11.10	8418.91.40	8427.10.00	8435.90.20
8410.11.20	8418.99.40	8427.20.10	8436.80.20
8410.12.10	8419.20.20	8427.20.90	8436.99.10
8410.12.20	8419.31.90	8427.90.00	8437.10.90
8410.13.10	8419.32.90	8428.10.00	8437.80.00
8410.13.20	8419.39.90	8428.20.90	8437.90.20
8410.90.20	8419.40.00	8428.31.00	8438.10.10
8410.90.30	8419.50.91	8428.32.90	8438.20.90
8412.21.00	8419.60.00	8428.33.90	8438.30.00
8412.29.90	8419.81.20	8428.39.90	8438.40.00
8412.31.00	8419.89.40	8428.40.00	8438.50.90
8412.39.90	8419.90.70	8428.50.00	8438.60.00
8412.90.30	8420.10.90	8428.60.00	8438.80.99
8413.11.00	8420.91.92	8428.90.90	8438.90.30
8413.19.00	8420.99.92	8429.19.00	8439.10.00
	8421.19.90	8429.40.00	8439.20.00

525

**SCHEDULE V
CANADA**

A-86

8439 30 00	8459 10 00	8468 80 00	8483 40 00
8439 91 00	8459 21 00	8468 90 30	8483 60 80
8439 99 00	8459 29 90	8469 29 10	8483 90 10
8440 10 00	8459 31 00	8470 90 00	8502 11 00
8440 90 00	8459 39 00	8472 20 00	8502 12 00
8441 10 10	8459 40 00	8472 30 00	8502 13 00
8441 90 10	8459 51 00	8472 90 90	8502 20 00
8443 60 90	8459 59 00	8473 10 92	8502 30 00
8443 90 30	8459 61 00	8473 29 20	8502 40 00
8446 10 90	8459 69 90	8473 40 30	8503 00 20
8446 21 90	8460 21 10	8474 10 90	8505 30 00
8446 29 00	8460 29 10	8474 20 90	8508 10 00
8446 30 90	8460 40 00	8474 31 00	8508 20 00
8447 20 20	8460 90 90	8474 32 00	8508 80 00
8447 90 00	8461 20 20	8474 39 90	8508 90 00
8448 19 00	8461 50 00	8474 80 90	8510 20 90
8448 49 20	8461 90 90	8474 90 40	8510 90 20
8448 59 20	8462 21 90	8475 10 00	8514 10 10
8449 00 20	8462 29 90	8476 11 10	8514 20 10
8450 20 90	8462 31 00	8476 11 90	8514 30 10
8450 90 30	8462 39 00	8476 19 10	8514 40 10
8451 10 00	8462 41 20	8476 19 20	8514 90 91
8451 29 90	8462 49 20	8476 19 90	8515 19 00
8451 30 00	8462 91 00	8476 90 00	8515 90 10
8451 40 90	8462 99 00	8477 10 19	8516 31 90
8451 50 00	8463 10 00	8477 20 19	8516 33 00
8451 80 90	8463 30 00	8477 20 20	8516 90 10
8451 90 30	8463 90 00	8477 30 19	8543 30 10
8452 21 90	8464 10 90	8477 40 19	8543 80 40
8452 29 90	8464 20 90	8477 51 20	8543 90 30
8452 40 90	8464 90 90	8477 59 10	8604 00 90
8452 90 99	8465 10 00	8477 80 90	8607 99 12
8453 10 90	8465 91 90	8477 90 20	8705 10 00
8453 20 20	8465 92 00	8479 10 00	8705 20 00
8453 80 00	8465 93 00	8479 20 00	8705 40 00
8453 90 20	8465 94 00	8479 30 00	8705 90 00
8454 10 90	8465 95 00	8479 40 00	8709 11 00
8454 90 20	8465 96 90	8479 81 90	8709 90 90
8455 10 00	8465 99 90	8479 82 30	8710 00 00
8455 21 00	8466 10 90	8479 89 90	8805 10 00
8455 22 00	8466 20 90	8479 90 60	9014 80 10
8455 30 90	8466 30 90	8480 41 00	9014 90 30
8455 90 00	8466 91 90	8480 49 00	9019 10 10
8456 10 00	8466 92 90	8480 60 00	9027 90 19
8456 20 90	8466 93 90	8480 71 00	9028 20 10
8456 30 90	8466 94 90	8480 79 00	9028 90 91
8456 90 90	8467 11 10	8481 10 91	9031 10 10
8457 20 00	8467 19 10	8481 20 00	9031 90 50
8457 30 00	8467 81 00	8481 30 10	9305 90 10
8458 11 90	8467 89 90	8481 40 91	9504 90 20
8458 19 00	8467 91 00	8481 80 91	9506 99 60
8458 91 00	8467 92 20	8481 90 10	9508 00 90
8458 99 00	8467 99 20	8483 10 90	

026

SCHEDULE V
CANADA

A-87

LIST B

5911.31.00	8413.11.00	8418.61.90	8424.81.00
5911.32.00	8413.19.00	8418.69.00	8424.89.00
6813.90.90	8413.20.00	8418.91.20	8424.90.30
8202.20.10	8413.30.90	8418.91.30	8424.90.40
8202.31.00	8413.40.00	8418.91.40	8425.11.00
8202.32.00	8413.50.90	8418.99.20	8425.19.00
8202.40.00	8413.60.00	8418.99.30	8425.20.10
8202.91.20	8413.70.90	8418.99.40	8425.31.00
8202.99.20	8413.81.00	8419.20.20	8425.39.10
8207.11.90	8413.82.00	8419.31.90	8425.39.90
8207.12.90	8413.91.99	8419.32.90	8425.41.00
8207.20.90	8413.92.00	8419.39.10	8425.42.00
8207.30.00	8414.10.10	8419.39.90	8425.49.00
8207.40.00	8414.10.90	8419.40.00	8426.11.00
8207.50.00	8414.20.00	8419.50.91	8426.12.00
8207.60.00	8414.30.10	8419.60.00	8426.19.00
8207.70.00	8414.30.90	8419.81.10	8426.20.00
8207.80.00	8414.40.90	8419.81.20	8426.30.00
8207.90.90	8414.51.00	8419.89.40	8426.41.00
8208.10.00	8414.59.00	8419.90.50	8426.49.00
8208.20.00	8414.60.00	8419.90.70	8426.91.00
8208.30.00	8414.80.00	8420.10.10	8426.99.00
8208.40.90	8414.90.10	8420.10.90	8427.10.00
8208.90.00	8414.90.20	8420.91.91	8427.20.10
8209.00.90	8414.90.30	8420.91.92	8427.20.90
8210.00.00	8414.90.40	8420.99.10	8427.90.00
8401.20.10	8414.90.50	8420.99.91	8428.10.00
8404.10.10	8415.10.10	8420.99.92	8428.20.90
8404.20.10	8415.10.90	8421.12.00	8428.31.00
8404.90.10	8415.81.00	8421.19.90	8428.32.90
8405.10.90	8415.82.10	8421.21.00	8428.33.90
8405.90.20	8415.82.20	8421.22.00	8428.39.90
8406.90.10	8415.82.90	8421.29.90	8428.40.00
8407.21.00	8415.83.00	8421.39.90	8428.50.00
8409.91.93	8415.90.10	8421.91.10	8428.60.00
8410.11.10	8415.90.20	8421.91.20	8428.90.10
8410.11.20	8415.90.30	8421.99.30	8428.90.90
8410.12.10	8416.10.99	8422.11.10	8429.11.00
8410.12.20	8416.20.99	8422.11.91	8429.19.00
8410.13.10	8416.30.99	8422.11.99	8429.30.10
8410.13.20	8416.90.10	8422.19.00	8429.40.00
8410.90.10	8417.10.90	8422.20.10	8429.51.10
8410.90.20	8417.80.10	8422.20.90	8429.51.20
8410.90.30	8417.80.90	8422.30.10	8429.51.30
8412.21.00	8417.90.91	8422.30.90	8429.52.99
8412.29.90	8417.90.94	8422.40.90	8429.59.90
8412.31.00	8418.30.00	8422.90.10	8430.10.00
8412.39.90	8418.40.00	8422.90.90	8430.20.00
8412.90.30	8418.50.20	8424.20.90	8430.31.20
	8418.61.10	8424.30.00	8430.39.20

**SCHEDULE V
CANADA**

A-88

8430.41.90	8439.99.00	8452.90.99	8460.31.00
8430.49.90	8440.10.00	8453.10.90	8460.39.00
8430.50.90	8440.90.00	8453.20.10	8460.40.00
8430.61.00	8441.10.10	8453.20.20	8460.90.10
8430.62.10	8441.90.10	8453.80.00	8460.90.90
8430.69.90	8443.60.90	8453.90.10	8461.10.00
8431.10.10	8443.90.30	8453.90.20	8461.20.10
8431.10.20	8444.00.00	8454.10.10	8461.20.20
8431.20.00	8445.20.00	8454.10.90	8461.30.00
8431.31.00	8446.10.10	8454.30.10	8461.40.00
8431.39.10	8446.10.90	8454.30.90	8461.50.00
8431.39.20	8446.21.10	8454.90.10	8461.90.10
8431.41.90	8446.21.90	8454.90.20	8461.90.90
8431.42.90	8446.29.00	8454.90.30	8462.10.00
8431.43.30	8446.30.10	8455.10.00	8462.21.10
8431.49.10	8446.30.90	8455.21.00	8462.21.90
8431.49.20	8447.11.00	8455.22.00	8462.29.10
8431.49.90	8447.12.00	8455.30.90	8462.29.90
8432.29.90	8447.20.10	8455.90.00	8462.31.00
8432.30.10	8447.20.20	8456.10.00	8462.39.00
8432.40.10	8447.90.00	8456.20.10	8462.41.10
8432.80.20	8448.11.00	8456.20.90	8462.41.20
8432.90.10	8448.19.00	8456.30.10	8462.49.10
8433.20.90	8448.20.00	8456.30.90	8462.49.20
8433.60.90	8448.39.00	8456.90.10	8462.91.00
8433.90.30	8448.41.00	8456.90.90	8462.99.00
8434.20.10	8448.42.00	8457.10.00	8463.10.00
8434.20.90	8448.49.10	8457.20.00	8463.20.00
8434.90.10	8448.49.20	8457.30.00	8463.30.00
8434.90.20	8448.51.90	8458.11.10	8463.90.00
8435.10.20	8448.59.10	8458.11.90	8464.10.10
8435.90.20	8448.59.20	8458.19.00	8464.10.90
8436.80.20	8449.00.20	8458.91.00	8464.20.10
8436.99.10	8450.20.10	8458.99.00	8464.20.90
8437.10.90	8450.20.90	8459.10.00	8464.90.10
8437.80.00	8450.90.20	8459.21.00	8464.90.90
8437.90.20	8450.90.30	8459.29.10	8465.10.00
8438.10.10	8451.10.00	8459.29.90	8465.91.20
8438.10.20	8451.29.90	8459.31.00	8465.91.90
8438.20.10	8451.30.00	8459.39.00	8465.92.00
8438.20.90	8451.40.10	8459.40.00	8465.93.00
8438.30.00	8451.40.90	8459.51.00	8465.94.00
8438.40.00	8451.50.00	8459.59.00	8465.95.00
8438.50.90	8451.80.90	8459.61.00	8465.96.90
8438.60.00	8451.90.10	8459.69.10	8465.99.20
8438.80.10	8451.90.30	8459.69.90	8465.99.90
8438.80.99	8452.21.10	8459.70.00	8466.10.10
8438.90.10	8452.21.90	8460.11.00	8466.10.90
8438.90.30	8452.29.10	8460.19.00	8466.20.10
8439.10.00	8452.29.90	8460.21.10	8466.20.90
8439.20.00	8452.40.20	8460.21.90	8466.30.10
8439.30.00	8452.40.90	8460.29.10	8466.30.90
8439.91.00	8452.90.10	8460.29.90	8466.91.10

**SCHEDULE V
CANADA**

A-89

8466 91 90	8475 10 00	8479 90 60	8514 40 10
8466 92 20	8475 20 00	8480 41 00	8514 90 91
8466 92 90	8475 90 00	8480 49 00	8515 19 00
8466 93 10	8476 11 10	8480 50 00	8515 90 10
8466 93 90	8476 11 90	8480 60 00	8516 31 10
8466 94 10	8476 19 10	8480 71 00	8516 31 90
8466 94 90	8476 19 20	8480 79 00	8516 33 00
8467 11 10	8476 19 90	8481 10 91	8516 90 10
8467 11 90	8476 90 00	8481 20 00	8523 20 00
8467 19 10	8477 10 11	8481 30 10	8524 90 20
8467 19 90	8477 10 19	8481 40 91	8536 50 10
8467 81 00	8477 10 20	8481 80 91	8543 50 10
8467 89 10	8477 20 11	8481 90 10	8543 80 40
8467 89 90	8477 20 19	8483 10 10	8543 90 30
8467 91 00	8477 20 20	8483 10 90	8604 00 10
8467 92 10	8477 30 11	8483 40 00	8604 00 90
8467 99 10	8477 30 19	8483 60 80	8607 90 11
8467 92 20	8477 30 20	8483 90 10	8607 99 12
8467 99 20	8477 40 11	8483 90 20	8705 10 00
8468 80 00	8477 40 19	8502 11 00	8705 20 00
8468 90 30	8477 40 20	8502 12 00	8705 40 00
8469 29 10	8477 51 10	8502 13 00	8705 90 00
8470 90 00	8477 51 20	8502 20 00	8709 11 00
8471 92 10	8477 59 10	8502 30 00	8709 90 90
8471 93 10	8477 59 20	8502 40 00	8710 00 00
8471 99 10	8477 80 10	8503 00 20	8805 10 00
8472 20 00	8477 80 90	8505 30 00	9014 80 10
8472 30 00	8477 90 10	8508 10 00	9014 90 30
8472 90 90	8477 90 20	8508 20 00	9019 10 10
8473 10 92	8478 10 00	8508 80 00	9027 90 19
8473 29 20	8478 90 00	8508 90 00	9028 20 10
8473 30 10	8479 10 00	8509 20 00	9028 90 91
8473 40 30	8479 20 00	8509 30 00	9031 10 10
8474 10 90	8479 30 00	8509 40 10	9031 90 50
8474 20 90	8479 40 00	8509 40 90	9032 89 20
8474 31 00	8479 81 10	8509 80 00	9032 90 20
8474 32 00	8479 81 90	8509 90 20	9305 90 10
8474 39 10	8479 82 00	8509 90 30	9504 90 20
8474 39 90	8479 89 10	8510 20 90	9506 99 60
8474 80 10	8479 89 20	8510 90 20	9508 00 90
8474 80 90	8479 89 90	8514 10 10	9603 50 10
8474 90 20	8479 90 10	8514 20 10	
8474 90 40	8479 90 20	8514 30 10	

G
2
G

SCHEDULE V — CANADA

PART II

Preferential Tariff

NIL