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Schedule V: Canada  
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 PART I MOST - FAVOURED NATION TARIFF  
 SECTION I Agricultural Products  
 SECTION I - A: Tariffs

1	2	3	4	5	6	7	8
Tariff item number	Description of products	Base rate of duty	Bound rate of duty	Implementation period from/to	Special safeguard	Initial negotiating right	Other duties and charges
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.						
0801.10.00	- Coconuts	free, B	free	1995			
0801.20.00	- Brazil nuts	free, B	free	1995			
0801.30.00	- Cashew nuts	free, B	free	1995			
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.						
0802.11.00	- Almonds:						
0802.12.00	- - In shell	free, B	free	1995			
0802.12.00	- - Shelled	free, B	free	1995			
0802.21.00	- Hazelnuts or filberts (Corylus spp.):						
0802.22.00	- - In shell	free, B	free	1995			
0802.22.00	- - Shelled	free, B	free	1995			
0802.31.00	- Walnuts:						
0802.32.00	- - In shell	free, B	free	1995			
0802.32.00	- - Shelled	free, B	free	1995			
0802.40.00	- Chestnuts (Castanea spp.)	free, B	free	1995			
0802.50.00	- Pistachios	free, B	free	1995			
0802.90.00	- Other	free, B	free	1995			
0803.00.00	Bananas, including plantains, fresh or dried.	free, B	free	1995			
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.						
0804.10.00	- Dates	free, B	free	1995			
0804.20.00	- Figs	free, B	free	1995			
0804.30.00	- Pineapples	free, B	free	1995			
0804.40.00	- Avocados	free, B	free	1995			
0804.50.00	- Guavas, mangoes and mangosteens	free, B	free	1995			
08.05	Citrus fruit, fresh or dried.						
0805.10.00	- Oranges	free, B	free	1995			
0805.20.00	- Mandarin (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids	free, B	free	1995			
0805.30.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)	free, B	free	1995			
0805.40.00	- Grapefruit	free, B	free	1995			
0805.90.00	- Other	free, B	free	1995			
08.06	Grapes, fresh or dried.						
0806.10	- Fresh	2.21¢/kg, B	1.41¢/kg	1995/2000			
0806.10.10	--- 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						
0806.10.91	--- Other:						
0806.10.99	----- In their natural state	free, B	free	1995			
0806.10.99	----- Other	10%, B	6.4%	1995/2000			

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0606.20.00	- Dried	free, B	free	1995			
06.07	Melons (including watermelons) and papayas (papayes), fresh.						
0607.10.00	- Melons (including watermelons)	free, B	free	1995			
0607.20.00	- Papayas (papayes)	free, B	free	1995			
06.08	Apples, pears and quinces, fresh.						
0608.10	- Apples	free, B	free	1995			
0608.10.10	--- In their natural state	10%, B	8.5%	1995/2000			
0608.10.90	--- Other						
0608.20	- Pears and quinces	3.31€/kg, but not < 12.5%, B	2.12€/kg, but not < 8%	1995/2000			
0608.20.10	--- Pears for processing	3.31€/kg, but not < 12.5%, B	2.81€/kg, but not < 10.6%	1995/2000			
0608.20.20	--- Other pears:						
0608.20.21	--- 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						
0608.20.29	--- Other	free, B	free	1995			
0608.20.30	--- Quinces	free, B	free	1995			
06.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.						
0609.10	- Apricots	3.31€/kg, but not < 12.5%, B	2.12€/kg, but not < 8%	1995/2000			
0609.10.10	--- For processing	5.51€/kg, but not < 12.5%, B	4.66€/kg, but not < 10.6%	1995/2000			
0609.10.91	--- 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						
0609.10.99	--- Other	free, B	free	1995			
0609.20	- Cherries	6.02€/kg, but not < 12.5%, B	5.64€/kg, but not < 8%	1995/2000			
0609.20.10	--- Sweet, for processing	6.02€/kg, but not < 12.5%, B	5.64€/kg, but not < 8%	1995/2000			
	--- Sour, in their natural state:						
0609.20.21	--- 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						
0609.20.29	--- Other	free, B	free	1995			
	--- Other, in their natural state:						
0609.20.31	--- Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 5 weeks in any 12 month period ending 31st March	6.61€/kg, but not < 10%, B	5.62€/kg, but not < 8.5%	1995/2000			
0609.20.39	--- Other	free, B	free	1995			
0609.20.90	--- Peaches, including nectarines	10%, B	6.4%	1995/2000			
0609.30	--- Peaches, not including nectarines, for processing	4.41€/kg, but not < 12.5%, B	2.82€/kg, but not < 8%	1995/2000			
0609.30.10	--- Other peaches, in their natural state, not including nectarines:						

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1	2	3	4	5	6	7	8
0809.30.21	--- 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	6.61¢/kg, but not < 12.5%, B	5.82¢/kg, but not < 10.6%	1995/2000			
0809.30.29	--- Other	free, B	free	1995			
0809.30.30	--- Nectarines, in their natural state	free, B	free	1995			
0809.30.90	--- Other	10%, B	8.5%	1995/2000			
0809.40	- Plums and sloes						
0809.40.10	--- Prune plums, for processing	1.06¢/kg, but not < 8%	1.06¢/kg, but not < 8%	1995/2000			
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	3.31¢/kg, but not < 12.5%, B	2.81¢/kg, but not < 10.6%	1995/2000			
	--- Other	free, B	free	1995			
0809.40.29	--- Plums, other than prune plums, and sloes, in their natural state						
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	4.41¢/kg, but not < 12.5%, B	3.75¢/kg, but not < 10.6%	1995/2000			
0809.40.39	--- Other	free, B	free	1995			
0809.40.90	--- Other	10%, B	8.5%	1995/2000			
0810	Other fruit, fresh.						
0810.10	- Strawberries						
0810.10.10	--- For processing	6.61¢/kg, but not < 10%, B	5.82¢/kg, but not < 8.5%	1995/2000			
	--- Other:						
0810.10.91	--- 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	6.61¢/kg, but not < 10%, B	5.82¢/kg, but not < 8.5%	1995/2000			
0810.10.99	--- Other	free, B	free	1995			
0810.20	- Raspberries, blackberries, mulberries and loganberries						
0810.20.11	--- Raspberries and loganberries, in their natural state:						
	--- 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 < 7.5%, B	free	1995/2000			
	--- Other	free, B	free	1995			
0810.20.19	--- Other	free, B	free	1995			
0810.20.90	--- Other	10%, B	free	1995/2000			
0810.30.00	- Black, white or red currants and gooseberries	10%, B	free	1995/2000			
0810.40	- Cranberries, bilberries and other fruits of the genus Vaccinium	10%, B	free	1995/2000			
0810.40.10	--- In their natural state	free, B	free	1995			
0810.40.90	--- Other	10%, B	free	1995/2000			
0810.90.10	--- Rose hips	10%, B	free	1989			
0810.90.90	--- Other	free, B	free	1995			

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1	2	3	4	5	6	7	8
0611	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.						
0611.10	- Strawberries	6.61¢/kg, but not < 10%, B	5.82¢/kg, but not < 6.5%	1995/2000			
0611.10.90	--- For processing	15%, B	12.8%	1995/2000			
0611.20.00	--- Other	10%, B	6.4%	1995/2000			
	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries						
0611.90	- Other						
0611.90.10	--- Blueberries	free, B	free	1995			
0611.90.20	--- Cherries	11.02¢/kg, but not < 15%, B	9.37¢/kg, but not < 12.8%	1995/2000			
0611.90.30	--- Peaches	12.5%, B	10.6%	1995/2000			
0611.90.40	--- Cranberries	6%, B	free	1995/2000			
0611.90.50	--- Nuts	10%, B	free	1995/2000			
0611.90.90	--- Other	10%, B	free	1995			
0612	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.						
0612.10.00	- Cherries	11.02¢/kg, but not < 12.5%, B	9.37¢/kg, but not < 10.6%	1995/2000			
0612.20.00	- Strawberries	11.02¢/kg, but not < 17.5%, B	9.37¢/kg, but not < 14.6%	1995/2000			
0612.90	- Other	free, B	free	1995			
0612.90.10	--- Akales, alees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), citrus fruit, dates, durians, feijoa, figs, fu quas (balsam pears), genjeps, guavas, imbia, jujubes, kiwi fruit, lody apples, lichis (lychees), loquats, meguays, mamees (mameas), mangoes, mangosteens, papaws (papayas), passion fruit, pawpaws, persimmons, pineapples, plantains, plumcots, prickly pears, pomegranates, quinces, ranguars, sapatia, star-apples, tamarinds, tangelas and uglifruit						
	--- Other:						
0612.90.91	---- Melons	free, B	free	1995			
0612.90.99	---- Other	10%, B	6.4%	1995/2000			
0613	Fruit, dried, other than that of heading Nos. 06.01 to 06.06; mixtures of nuts or dried fruits of this Chapter.						
0613.10.00	- Apricots	free, B	free	1995			
0613.20.00	- Prunes	free, B	free	1995			
0613.30.00	- Apples	10%, B	6.4%	1995/2000			
0613.40.00	- Other fruit	free, B	free	1995			
0613.50	- Mixtures of nuts or dried fruits of this Chapter						
0613.50.10	--- Mixtures of nuts; mixtures of dried fruits	free, B	free	1995			
0613.50.20	--- Mixtures of nuts and dried fruits	10%, B	6.4%	1995/2000			

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Tariff item number	Description of products	Base rate of duty	Bound rate of duty	Implementation period from/to	Special safeguard	Initial negotiating right	Other duties and charges
1	2	3	4	5	6	7	8
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, B	free	1995			

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Chapter 9

COFFEE, TEA, MATÉ 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.

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Tariff item number	Description of products	Base rate of duty	Bound rate of duty	Implementation period from/to	Special safeguard	Initial negotiating right	Other duties and charges
00.01	Coffee, whether or not roasted or decaffeinated, coffee husks and skins; coffee substitutes containing coffee in any proportion.						
0001.11.00	- Coffee, not roasted:	free, B	free	1995			
0001.12.00	- - Not decaffeinated	free, B	free	1995			
	- - Decaffeinated						
	- Coffee, roasted:						
0001.21.00	- - Not decaffeinated	4.41%/kg, B	2.82%/kg	1995/2000			
0001.22.00	- - Decaffeinated	4.41%/kg, B	2.82%/kg	1995/2000			
0001.30.00	- Coffee husks and skins	free, B	free	1995			
0001.40.00	- Coffee substitutes containing coffee	6.61%/kg, B	4.23%/kg	1995/2000			
00.02	Tea, whether or not flavoured.						
0002.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	13.23%/kg, B	free	1989			
0002.20.00	- Other green tea (not fermented)	13.23%/kg, B	free	1989			
0002.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	13.23%/kg, B	free	1989			
0002.40.00	- Other black tea (fermented) and other partly fermented tea	13.23%/kg, B	free	1989			
0003.00.00	Maké.	free, B	free	1995			
00.04	Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.						
	- Pepper:						
0004.11.00	- - Neither crushed nor ground	free, B	free	1995			
0004.12.00	- - Crushed or ground	5%, B	3.2%	1995/2000			
0004.20	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground						
	- - Neither crushed nor ground	free, B	free	1995			
	- - Crushed or ground:						
	- - - Chili pepper; paprika	free, B	free	1995			
	- - - Other	5%, B	3.2%	1995/2000			
0005.00.00	Vanilla.	free, B	free	1995			
00.06	Cinnamon and cinnamon—tree flowers.						
0006.10.00	- Neither crushed nor ground	free, B	free	1995			
0006.20.00	- Crushed or ground	5%, B	3.2%	1995/2000			
0007.00	Cloves (whole fruit, cloves and stems).						
0007.00.10	- - - Neither crushed nor ground	free, B	free	1995			
0007.00.20	- - - Crushed or ground	5%, B	3.2%	1995/2000			
00.08	Nutmeg, mace and cardamoms.						
0008.10	- Nutmeg	free, B	free	1995			
0008.10.10	- - - Neither crushed nor ground	free, B	free	1995			
0008.10.20	- - - Crushed or ground	5%, B	3.2%	1995/2000			
0008.20	- Mace	free, B	free	1995			
0008.20.10	- - - Neither crushed nor ground	free, B	free	1995			

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0908.20.20	--- Crushed or ground	5%, B	3.2%	1995/2000			
0908.30	- Cardamoms						
0908.30.10	--- Neither crushed nor ground	free, U	free	1995			
0908.30.20	--- Crushed or ground	5%, B	3.2%	1995/2000			
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.						
0909.10	- Seeds of anise or badian	free, U	free	1995			
0909.10.10	--- Neither crushed nor ground	5%, B	3.2%	1995/2000			
0909.10.20	--- Crushed or ground						
0909.20	- Seeds of coriander						
0909.20.10	--- Neither crushed nor ground	free, U	free	1995			
0909.20.20	--- Crushed or ground	5%, B	3.2%	1995/2000			
0909.30	- Seeds of cumin						
0909.30.10	--- Neither crushed nor ground	free, U	free	1995/2000			
0909.30.20	--- Crushed or ground	5%, B	3.2%	1995/2000			
0909.40	- Seeds of caraway						
0909.40.10	--- Neither crushed nor ground	free, B	free	1995			
0909.40.20	--- Crushed or ground	5%, B	3.2%	1995/2000			
0909.50	- Seeds of fennel; juniper berries						
0909.50.10	--- Neither crushed nor ground	free, P	free	1995			
0909.50.20	--- Crushed or ground	5%, B	3.2%	1995/2000			
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.						
0910.10	- Ginger						
0910.10.10	--- Neither crushed nor ground	free, B	free	1995			
0910.10.20	--- Crushed or ground	5%, B	3.2%	1995/2000			
0910.20.00	- Saffron						
0910.30.00	- Turmeric (curcuma)						
0910.40	- Thyme; bay leaves						
0910.40.10	--- Neither crushed nor ground	free, B	free	1995			
0910.40.20	--- Crushed or ground	5%, B	3.2%	1995/2000			
0910.50.00	- Curry						
0910.91	- Other spices:						
0910.91.10	--- Mixtures referred to in Note 1(b) to this Chapter						
0910.91.20	--- Neither crushed nor ground	free, B	free	1995			
0910.91.99	--- Crushed or ground	5%, B	3.2%	1995/2000			
0910.99	- Other:						
0910.99.11	--- Dill seeds:						
0910.99.19	--- For sowing, in packages of a weight not exceeding 500 g each						
0910.99.91	--- Other:						
0910.99.92	--- Neither crushed nor ground	9%, B	5.6%	1995/2000			
0910.99.99	--- Crushed or ground	free, B	free	1995			
0910.99.91	--- Neither crushed nor ground	free, B	free	1995			
0910.99.92	--- Crushed or ground	5%, B	3.2%	1995/2000			



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## 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.

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10.01	Wheat and meslin.						
1001.10	- Durum wheat	4.41\$/t, U	1.90\$/t	1995/2000			
1001.10.10	- - Within access commitment	57.7%	49.0%	1995/2000	SSG		
1001.10.20	- - - Over access commitment						
1001.90	- Other						
1001.90.10	- - Within access commitment	4.41\$/t, U	1.90\$/t	1995/2000			
1001.90.20	- - - Over access commitment	90.0%	76.5%	1995/2000	SSG		
1002.00.00	Rye.	free, B	free	1995			
10.03	Barley.						
	- - For malting purposes:						
1003.00.11	- - - Within access commitment	2.30\$/t, B	0.99\$/t	1995/2000			
1003.00.12	- - - Over access commitment	111.4%	94.7%	1995/2000	SSG		
	- - Other:						
1003.00.91	- - - Within access commitment	2.30\$/t, B	0.99\$/t	1995/2000			
1003.00.92	- - - Over access commitment	25.1%	21.3%	1995/2000	SSG		
10.04	Oats.						
1004.00.10	- - Within access commitment	free, B	free	1995			
1004.00.20	- - - Over access commitment	18.12\$/t	free	1995			
10.05	Maize (corn).						
1005.10	- Seed						
1005.10.10	- - Yellow dent corn (Zea mays var. indentata)	1.97\$/t, B	1.26\$/t	1995/2000			
1005.10.90	- - - Other	3.15\$/t, B	2.02\$/t	1995/2000			
1005.90	- Other						
1005.90.10	- - Yellow dent corn (Zea mays var. indentata)	1.97\$/t, B	1.26\$/t	1995/2000			
1005.90.90	- - - Other	3.15\$/t, B	2.02\$/t	1995/2000			
10.06	Rice.						
1006.10.00	- Rice in the husk (paddy or rough)	free, B	free	1995			
1006.20.00	- Husked (brown) rice	free, B	free	1995			
1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	5.51\$/t, B	3.53\$/t	1995/2000			
1006.40.00	- Broken rice	5.51\$/t, B	3.53\$/t	1995/2000			
1007.00.00	Grain sorghum.	1.97\$/t, B	free	1995/2000			
10.08	Buckwheat, millet and canary seed, other cereals.						
1008.10.00	- Buckwheat	free, B	free	1995			
1008.20.00	- Millet	free, B	free	1995			
1008.30	- Canary seed						
1008.30.10	- - In packages of a weight not exceeding 500 g each	9%, B	5.6%	1995/2000			
1008.30.20	- - - In bulk or in packages of a weight exceeding 500 g each	free, B	free	1995			
1008.90.00	- Other cereals	free, B	free	1995			

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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.

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Otherwise, they fall in heading No. 11.03 or 11.04.

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.