

Schedule V: Canada  
This Schedule is authentic only in the English and French Languages  
PART I MOST-FAVORED NATION TARIFF  
SECTION I Agricultural Products  
SECTION I-A: Tariffs

Section III

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

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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) Fats 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.

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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 |
| 1501.00.00         | Lard, other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.  | 2.21%/kg, B       | 1.41%/kg           | 1995/2000                     |                   |                           |                          |
| 1502.00.00         | Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted.  | 4%, B             | 2.0%               | 1995/2000                     |                   |                           |                          |
| 1503.00.00         | Lard stearin, lard oil, oleostearin, olio-oil and tallow oil, not emulsified or mixed or otherwise prepared.   | 11.0%, B          | 7.0%               | 1995/2000                     |                   |                           |                          |
| 15.05              | Wool grease and fatty substances derived therefrom (including lanolin):  |                   |                    |                               |                   |                           |                          |
| 1505.10.00         | - Wool grease, crude   | 10.2%, B          | free               | 1995/2000                     |                   |                           |                          |
| 1505.90.00         | - Other  | 10.2%, B          | free               | 1995/2000                     |                   |                           |                          |
| 1506.00.00         | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.   | 10.9%, B          | 7.0%               | 1995/2000                     |                   |                           |                          |
| 15.07              | Soye-bean oil and its fractions, whether or not refined, but not chemically modified.  |                   |                    |                               |                   |                           |                          |
| 1507.10.00         | - Crude oil, whether or not degummed   | 7.5%, B           | 4.8%               | 1995/2000                     |                   |                           |                          |
| 1507.90            | - Other  | free, B           | free               | 1995                          |                   |                           |                          |
| 1507.90.10         | --- For use in the manufacture of paints and varnishes   | 15%, B            | 9.6%               | 1995/2000                     |                   |                           |                          |
| 1507.90.90         | --- Other  | 15%, B            |                    |                               |                   |                           |                          |
| 15.08              | Ground-nut oil and its fractions, whether or not refined, but not chemically modified.   |                   |                    |                               |                   |                           |                          |
| 1508.10.00         | - Crude oil  | 7.5%, B           | 4.8%               | 1995/2000                     |                   |                           |                          |
| 1508.90.00         | - Other  | 15%, B            | 9.6%               | 1995/2000                     |                   |                           |                          |
| 15.09              | Olive oil and its fractions, whether or not refined, but not chemically modified.  |                   |                    |                               |                   |                           |                          |
| 1509.10.00         | - Virgin   | free, B           | free               | 1995                          |                   |                           |                          |
| 1509.90.00         | - Other  | free, B           | free               | 1995                          |                   |                           |                          |
| 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. 15.06. | free, B           | free               | 1995                          |                   |                           |                          |
| 15.11              | Palm oil and its fractions, whether or not refined, but not chemically modified.   |                   |                    |                               |                   |                           |                          |
| 1511.10.00         | - Crude oil  | 10%, B            | 6.4%               | 1995/2000                     |                   |                           |                          |
| 1511.90.00         | - Other  | 17.5%, B          | 11.2%              | 1995/2000                     |                   |                           |                          |
| 15.12              | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.   |                   |                    |                               |                   |                           |                          |
| 1512.11            | - Sunflower-seed or safflower oil and fractions thereof  |                   |                    |                               |                   |                           |                          |
| 1512.11.10         | --- Crude oil  | 7.5%, B           | 4.8%               | 1995/2000                     |                   |                           |                          |
| 1512.11.20         | --- Safflower oil  | 10%, B            | 6.4%               | 1995/2000                     |                   |                           |                          |
| 1512.19            | - Other  | 15%, B            | 9.6%               | 1995/2000                     |                   |                           |                          |
| 1512.19.10         | --- Sunflower-seed oil   |                   |                    |                               |                   |                           |                          |
| 1512.19.20         | --- Safflower oil  |                   |                    |                               |                   |                           |                          |

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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 |
| 1512.21.00         | - Cotton - seed oil and its fractions:  |                   |                    |                               |                   |                           |                          |
| 1512.29.00         | - - Crude oil, whether or not gossypol has been removed   | 7.5%, B           | 4.6%               | 1995/2000                     |                   |                           |                          |
| 1513               | - - Other   | 15%, B            | 9.6%               | 1995/2000                     |                   |                           |                          |
| 1513.11.00         | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.   |                   |                    |                               |                   |                           |                          |
| 1513.19.00         | - Coconut (copra) oil and its fractions:  |                   |                    |                               |                   |                           |                          |
|                    | - - Crude oil   | 10%, B            | 6.4%               | 1995/2000                     |                   |                           |                          |
|                    | - - Other   | 17.5%, B          | 11.2%              | 1995/2000                     |                   |                           |                          |
| 1513.21.00         | - Palm kernel or babassu oil and fractions thereof  |                   |                    |                               |                   |                           |                          |
| 1513.29.00         | - - Crude oil   | 10%, B            | 6.4%               | 1995/2000                     |                   |                           |                          |
| 1514               | - - Other   | 17.5%, B          | 11.2%              | 1995/2000                     |                   |                           |                          |
| 1514.10.00         | Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.   |                   |                    |                               |                   |                           |                          |
| 1514.90.00         | - Crude oil   | 10%, B            | 6.4%               | 1995/2000                     |                   |                           |                          |
| 1515               | - Other   | 17.5%, B          | 11.2%              | 1995/2000                     |                   |                           |                          |
| 1515.11.00         | Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.  |                   |                    |                               |                   |                           |                          |
| 1515.19.00         | - Linseed oil and its fractions:  |                   |                    |                               |                   |                           |                          |
|                    | - - Crude oil   | 7.5%, B           | 4.8%               | 1995/2000                     |                   |                           |                          |
|                    | - - Other   | 12.5%, B          | 6%                 | 1995/2000                     |                   |                           |                          |
| 1515.21.00         | - Maize (corn) oil and its fractions:   |                   |                    |                               |                   |                           |                          |
| 1515.29.00         | - - Crude oil   | 7.5%, B           | 4.8%               | 1995/2000                     |                   |                           |                          |
| 1515.30            | - - Other   | 15%, B            | 9.6%               | 1995/2000                     |                   |                           |                          |
| 1515.30.10         | - Castor oil and its fractions  |                   |                    |                               |                   |                           |                          |
| 1515.30.90         | - - Crude oil   | free, B           | free               | 1995                          |                   |                           |                          |
| 1515.40.00         | - - Other   | 17.5%, B          | free               | 1999                          |                   |                           |                          |
| 1515.50            | - Tung oil and its fractions  | free, B           | free               | 1995                          |                   |                           |                          |
| 1515.50.10         | - Sesame oil and its fractions  |                   |                    |                               |                   |                           |                          |
| 1515.50.90         | - - Crude oil   | 10%, B            | 6.4%               | 1995/2000                     |                   |                           |                          |
| 1515.60.10         | - - Other   | 17.5%, B          | 11.2%              | 1995/2000                     |                   |                           |                          |
| 1515.60.90         | - Jojoba oil and its fractions  |                   |                    |                               |                   |                           |                          |
| 1515.90            | - - Crude oil   | 10%, B            | free               | 1999                          |                   |                           |                          |
| 1515.90.10         | - - Other   | 17.5%, B          | free               | 1999                          |                   |                           |                          |
| 1515.90.91         | - - - lipo butter, shea butter, oiticica oil and cashew nut shell oil and fractions thereof   | free, B           | free               | 1995                          |                   |                           |                          |
| 1515.90.99         | - - - Other:  |                   |                    |                               |                   |                           |                          |
|                    | - - - - Crude   | 10%, B            | 6.4%               | 1995/2000                     |                   |                           |                          |
| 1516               | - - - - Other   | 17.5%, B          | 11.2%              | 1995/2000                     |                   |                           |                          |
|                    | 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. |                   |                    |                               |                   |                           |                          |

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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 |
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| 1                  | 2  | 3                           | 4                           | 5                             | 6                 | 7                         | 8                        |
| 1516.10.00         | - Animal fats and oils and their fractions   | 17.5%, B                    | 11.2%                       | 1995/2000                     |                   |                           |                          |
| 1516.20.00         | - Vegetable fats and oils and their fractions  | 17.5%, B                    | 11.2%                       | 1995/2000                     |                   |                           |                          |
| 15.17              | 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.  |                             |                             |                               |                   |                           |                          |
| 1517.10            | - Margarine, excluding liquid margarine  | 17.5%, B                    | 7.5%                        | 1995/2000                     |                   |                           |                          |
| 1517.10.10         | --- Within access commitment   | 96.90%/kg                   | 82.26%/kg                   | 1995/2000                     | SSG               |                           |                          |
| 1517.10.20         | --- Over access commitment   |                             |                             |                               |                   |                           |                          |
| 1517.90            | - Other  |                             |                             |                               |                   |                           |                          |
| 1517.90.10         | --- Imitation lard   | 2.21%/kg, B                 | 1.41%/kg                    | 1995/2000                     |                   |                           |                          |
|                    | --- Substitutes for butter:  |                             |                             |                               |                   |                           |                          |
| 1517.90.21         | ---- Within access commitment  | 17.5%, B                    | 7.5%                        | 1995/2000                     |                   |                           |                          |
| 1517.90.22         | ---- Over access commitment  | 256.6%, but not < 201.0%/kg | 218.3%, but not < 247.4%/kg | 1995/2000                     | SSG               |                           |                          |
|                    | --- Other:   |                             |                             |                               |                   |                           |                          |
| 1517.90.91         | ---- Shortening  | 17.5%, B                    | 11.2%                       | 1995/2000                     |                   |                           |                          |
| 1517.90.99         | ---- Other   | 17.5%, B                    | 11.2%                       | 1995/2000                     |                   |                           |                          |
| 1518.00            | 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. |                             |                             |                               |                   |                           |                          |
| 1518.00.10         | --- Lined oil, boiled  | 7.5%, B                     | 4.9%                        | 1995/2000                     |                   |                           |                          |
| 1518.00.20         | --- Castor oil, dehydrated   | 12.5%, B                    | 6%                          | 1995/2000                     |                   |                           |                          |
| 1518.00.90         | --- Other  | 12.5%, B                    | 6%                          | 1995/2000                     |                   |                           |                          |
| 15.19              | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.   |                             |                             |                               |                   |                           |                          |
| 1519.11.00         | - Industrial monocarboxylic fatty acids; acid oils from refining:  |                             |                             |                               |                   |                           |                          |
|                    | --- Stearic acid   | 12.5%, B                    | 6%                          | 1995/2000                     |                   |                           |                          |
| 1519.12.00         | --- Oleic acid   | 12.5%, B                    | 6%                          | 1995/2000                     |                   |                           |                          |
| 1519.13.00         | --- Tall oil fatty acids   | fee, U                      | fee                         | 1995/2000                     |                   |                           |                          |
| 1519.19.00         | --- Other  | 12.5%, B                    | 6%                          | 1995/2000                     |                   |                           |                          |
| 1519.20            | - Industrial fatty alcohols  |                             |                             |                               |                   |                           |                          |
| 1519.20.10         | --- For use in the manufacture of goods of heading No. 34.02   | 12.5%, P                    | 6%                          | 1995/2000                     |                   |                           |                          |
| 1519.20.90         | --- Other  | 12.5%, U                    | 6%                          | 1995/2000                     |                   |                           |                          |
| 15.20              | Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.  |                             |                             |                               |                   |                           |                          |
| 1520.10.00         | - Glycerol (glycerine), crude; glycerol waters and glycerol lyes   | fee, P                      | fee                         | 1995                          |                   |                           |                          |
| 1520.90.00         | - Other, including synthetic glycerol  | 12.5%, B                    | 6%                          | 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 |
| 15.21              | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. |                   |                    |                               |                   |                           |                          |
| 1521.10            | - Vegetable waxes   | free, B           | free               | 1995                          |                   |                           |                          |
| 1521.10.10         | ---- Carnauba, sugar cane and ouricury  | 5.5%, B           | free               | 1989                          |                   |                           |                          |
| 1521.10.90         | ---- Other  |                   |                    |                               |                   |                           |                          |
| 1521.90            | - Other   |                   |                    |                               |                   |                           |                          |
| 1521.90.10         | ---- Beeswax  | 3%, B             | free               | 1995/2000                     |                   |                           |                          |
| 1521.90.90         | ---- Other  | 9%, B             | free               | 1989                          |                   |                           |                          |
| 1522.00            | Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes.                             |                   |                    |                               |                   |                           |                          |
| 1522.00.10         | ---- Degras, oil foots and dregs  | free, U           | free               | 1995                          |                   |                           |                          |
| 1522.00.90         | ---- Other  | 9.8%, B           | 6.3%               | 1995/2000                     |                   |                           |                          |

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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.

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. 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, 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 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 Notes.

1. The weight of the container shall be included in the weight of goods for the purpose of calculating the customs duties on the goods classified under tariff item No. 1604.10.10 or 1604.16.10.



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2. "Specially defined mixtures" of tariff items 1602.31.11, 1602.31.92, 1602.39.11 and 1602.39.92 means a product containing partially or fully cooked, including par-fried, chicken or turkey wherein 13% or more of the total weight of the product is comprised of goods other than the following: chicken, turkey, breading, batter, oil, glazing, sauces, other coatings and bastes, and any added water (including that used in marination, glazing, sauces, other coatings, bastes, breading and batter). For the purposes of this definition, the weight of all ingredients shall be taken from the product specification sheets for that product as approved by Agriculture and Agri-Food Canada for product labelling purposes.

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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 |
| 1601.00            | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. |                             |                             |                               |                   |                           |                          |
|                    | --- In cans or glass jars:  |                             |                             |                               |                   |                           |                          |
| 1601.00.11         | --- Of poultry of heading No. 01.05   | 20%, B                      | 12.8%                       | 1995/2000                     |                   |                           |                          |
| 1601.00.19         | --- Other   | 20%, B                      | 12.8%                       | 1995/2000                     |                   |                           |                          |
|                    | --- Of the species <i>Gallus domesticus</i> , other than in cans or glass jars:                         |                             |                             |                               |                   |                           |                          |
| 1601.00.21         | --- Of spent fowl   | 2.21¢/kg, B                 | 1.41¢/kg                    | 1995/2000                     |                   |                           |                          |
| 1601.00.22         | --- Other, within access commitment   | 2.21¢/kg, B                 | 0.95¢/kg                    | 1995/2000                     |                   |                           |                          |
| 1601.00.23         | --- Other, over access commitment   | 280.4%                      | 238.3%                      | 1995/2000                     | SSG               |                           |                          |
|                    | --- Of turkeys, other than in cans or glass jars:   |                             |                             |                               |                   |                           |                          |
| 1601.00.31         | --- Within access commitment  | 2.21¢/kg, B                 | 0.95¢/kg                    | 1995/2000                     |                   |                           |                          |
| 1601.00.32         | --- Over access commitment  | 182.0%                      | 154.7%                      | 1995/2000                     | SSG               |                           |                          |
|                    | --- Other:  |                             |                             |                               |                   |                           |                          |
| 1601.00.91         | --- Pork sausages   | 1.32¢/kg, B                 | .84¢/kg                     | 1995/2000                     |                   |                           |                          |
| 1601.00.99         | --- Other   | 2.21¢/kg, B                 | 1.41¢/kg                    | 1995/2000                     |                   |                           |                          |
| 16.02              | Other prepared or preserved meat, meat offal or blood.  |                             |                             |                               |                   |                           |                          |
|                    | --- Homogenized preparations  |                             |                             |                               |                   |                           |                          |
| 1602.10.00         | --- Of liver of any animal  | 20%, B                      | 12.8%                       | 1995/2000                     |                   |                           |                          |
| 1602.20            | --- <i>Pâtés de foie with truffles</i>  | 5%, B                       | 3.2%                        | 1995/2000                     |                   |                           |                          |
| 1602.20.10         | --- Of fowls of the species <i>Gallus domesticus</i> :  |                             |                             |                               |                   |                           |                          |
|                    | --- In cans or glass jars   | free, B                     | free                        | 1995                          |                   |                           |                          |
| 1602.20.21         | --- Other, within access commitment   | free, B                     | free                        | 1995                          |                   |                           |                          |
| 1602.20.22         | --- Other, over access commitment   | 280.4%                      | 238.3%                      | 1995/2000                     | SSG               |                           |                          |
| 1602.20.23         | --- Of turkeys:   |                             |                             |                               |                   |                           |                          |
|                    | --- In cans or glass jars   | free, B                     | free                        | 1995                          |                   |                           |                          |
| 1602.20.31         | --- Other, within access commitment   | 182.0%                      | 154.7%                      | 1995/2000                     | SSG               |                           |                          |
| 1602.20.32         | --- Other, over access commitment   | free, B                     | free                        | 1995                          |                   |                           |                          |
| 1602.20.33         | --- Of other poultry of heading No. 01.05   | free, B                     | free                        | 1995                          |                   |                           |                          |
| 1602.20.40         | --- Other   | free, B                     | free                        | 1995                          |                   |                           |                          |
| 1602.20.90         | --- Of poultry of heading No. 01.05:  |                             |                             |                               |                   |                           |                          |
|                    | --- Of turkeys  |                             |                             |                               |                   |                           |                          |
| 1602.31            | --- Prepared meals:   |                             |                             |                               |                   |                           |                          |
|                    | --- Specially defined mixtures  | 17.5%, B                    | 11.2%                       | 1995/2000                     |                   |                           |                          |
| 1602.31.11         | --- Other, within access commitment   | 17.5%, B                    | 7.5%                        | 1995/2000                     |                   |                           |                          |
| 1602.31.12         | --- Other, over access commitment   | 199.5%, but not < 442.8¢/kg | 169.5%, but not < 376.3¢/kg | 1995/2000                     | SSG               |                           |                          |
| 1602.31.13         | --- Other, over access commitment, boneless   | 199.5%, but not < 727.0¢/kg | 169.5%, but not < 618.0¢/kg | 1995/2000                     | SSG               |                           |                          |
| 1602.31.14         | --- Other:  |                             |                             |                               |                   |                           |                          |
|                    | --- In cans or glass jars   | 20%, B                      | 12.8%                       | 1995/2000                     |                   |                           |                          |
| 1602.31.91         | --- Specially defined mixtures, other than in cans or glass jars  | 12.5%, but not < 11.02¢/kg  | 6%, but not < 7.05¢/kg      | 1995/2000                     |                   |                           |                          |
| 1602.31.92         | --- Other   | or > 22.05¢/kg, B           | or > 14.11¢/kg              | 1995/2000                     |                   |                           |                          |

Schedule V: Canada  
This Schedule is authentic only in the English and French Languages  
PART I MOST-FAVORED 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 |
| 1602.31.93         | ----- Other, within access commitment   | 12.5%, but not < 11.02¢/kg   | 5.4%, but not < 4.74¢/kg     | 1995/2000                     |                   |                           |                          |
| 1602.31.94         | ----- Other, over access commitment, bone in  | or > 22.05¢/kg               | or > 9.48¢/kg                | 1995/2000                     |                   |                           |                          |
| 1602.31.95         | ----- Other, over access commitment, boneless   | 194.5%, but not < 431.7¢/kg  | 165.3%, but not < 366.9¢/kg  | 1995/2000                     | SSG               |                           |                          |
| 1602.39            | ----- Other   | 194.5%, but not < 708.6¢/kg  | 165.3%, but not < 602.5¢/kg  | 1995/2000                     | SSG               |                           |                          |
| 1602.39.11         | ----- Prepared meals, of fowls of the species <i>Gallus domesticus</i> :  |                              |                              |                               |                   |                           |                          |
| 1602.39.12         | ----- Specially defined mixtures, in cans or glass jars   | 17.5%, B                     | 11.2%                        | 1995/2000                     |                   |                           |                          |
| 1602.39.13         | ----- Of spent fowl   | 17.5%, B                     | 11.2%                        | 1995/2000                     |                   |                           |                          |
| 1602.39.14         | ----- Other, within access commitment   | 17.5%, B                     | 7.5%                         | 1995/2000                     |                   |                           |                          |
| 1602.39.15         | ----- Other, over access commitment, bone in  | 297.9%, but not < 695.1¢/kg  | 253.2%, but not < 590.8¢/kg  | 1995/2000                     | SSG               |                           |                          |
| 1602.39.16         | ----- Other, over access commitment, boneless   | 297.9%, but not < 1239.8¢/kg | 253.2%, but not < 1053.8¢/kg | 1995/2000                     | SSG               |                           |                          |
| 1602.39.20         | ----- Prepared meals, other than of fowls of the species <i>Gallus domesticus</i>                                     | 17.5%, B                     | 11.2%                        | 1995/2000                     |                   |                           |                          |
| 1602.39.91         | ----- Other:  |                              |                              |                               |                   |                           |                          |
| 1602.39.92         | ----- Of fowls of the species <i>Gallus domesticus</i> , in cans or glass jars  | 15%, B                       | 9.6%                         | 1995/2000                     |                   |                           |                          |
| 1602.39.93         | ----- Specially defined mixtures, of fowls of the species <i>Gallus domesticus</i> , other than in cans or glass jars | 12.5%, but not < 11.02¢/kg   | 8%, but not < 7.05¢/kg       | 1995/2000                     |                   |                           |                          |
| 1602.39.94         | ----- Spent fowl of the species <i>Gallus domesticus</i>  | or > 22.05¢/kg, B            | or > 14.11¢/kg               | 1995/2000                     |                   |                           |                          |
| 1602.39.95         | ----- Other, of fowls of the species <i>Gallus domesticus</i> , within access commitment                              | 12.5%, but not < 11.02¢/kg   | 5.4%, but not < 4.74¢/kg     | 1995/2000                     |                   |                           |                          |
| 1602.39.96         | ----- Other, of fowls of the species <i>Gallus domesticus</i> , over access commitment, bone in                       | or > 22.05¢/kg, B            | or > 9.48¢/kg                | 1995/2000                     |                   |                           |                          |
| 1602.39.97         | ----- Other, of fowls of the species <i>Gallus domesticus</i> , over access commitment, boneless                      | 292.9%, but not < 683.4¢/kg  | 249.0%, but not < 500.9¢/kg  | 1995/2000                     | SSG               |                           |                          |
| 1602.39.99         | ----- Other   | 292.9%, but not < 1219.0¢/kg | 249.0%, but not < 1036.2¢/kg | 1995/2000                     | SSG               |                           |                          |
|                    | ----- Of swine:   | 12.5%, but not < 11.02¢/kg   | 8%, but not < 7.05¢/kg       | 1995/2000                     |                   |                           |                          |
| 1602.41            | ----- Hams and cuts thereof   | or > 22.05¢/kg, B            | or > 14.11¢/kg               | 1995/2000                     |                   |                           |                          |
| 1602.41.10         | ----- In air-light containers   | 15%, B                       | 9.6%                         | 1995/2000                     |                   |                           |                          |
| 1602.41.90         | ----- Other   | 2.21¢/kg, B                  | 1.41¢/kg                     | 1995/2000                     |                   |                           |                          |
| 1602.42            | ----- Shoulders and cuts thereof  |                              |                              |                               |                   |                           |                          |
| 1602.42.10         | ----- In air-light containers   | 15%, B                       | 9.6%                         | 1995/2000                     |                   |                           |                          |
| 1602.42.90         | ----- Other   | 2.21¢/kg, B                  | 1.41¢/kg                     | 1995/2000                     |                   |                           |                          |
| 1602.49            | ----- Other, including mixtures   |                              |                              |                               |                   |                           |                          |
| 1602.49.10         | ----- Prepared meals  | 17.5%, B                     | 11.2%                        | 1995/2000                     |                   |                           |                          |
|                    | ----- Other:  |                              |                              |                               |                   |                           |                          |
| 1602.49.91         | ----- In air-light containers   | 20%, B                       | 12.8%                        | 1995/2000                     |                   |                           |                          |
| 1602.49.99         | ----- Other   | 2.21¢/kg, B                  | 1.41¢/kg                     | 1995/2000                     |                   |                           |                          |
| 1602.50            | ----- Of bovine animals   |                              |                              |                               |                   |                           |                          |
| 1602.50.10         | ----- Prepared meals  | 17.5%, B                     | 11.2%                        | 1995/2000                     |                   |                           |                          |
|                    | ----- Other:  |                              |                              |                               |                   |                           |                          |
| 1602.50.91         | ----- In air-light containers   | 15%, B                       | 9.6%                         | 1995/2000                     |                   |                           |                          |
| 1602.50.99         | ----- Other   | 2.21¢/kg, B                  | 1.41¢/kg                     | 1995/2000                     |                   |                           |                          |
| 1602.90            | ----- Other, including preparations of blood of any animal  |                              |                              |                               |                   |                           |                          |

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

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| 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 |
| 1602.90.10         | --- Prepared meals   | 17.5%, B          | 11.2%              | 1995/2000                     |                   |                           |                          |
|                    | --- Other:   |                   |                    |                               |                   |                           |                          |
| 1602.90.91         | ---- In air-tight containers   | 20%, B            | 12.8%              | 1995/2000                     |                   |                           |                          |
| 1602.90.99         | ---- Other   | 2.21¢/kg, B       | 1.41¢/kg           | 1995/2000                     |                   |                           |                          |
| 1603.00            | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. |                   |                    |                               |                   |                           |                          |
| 1603.00.10         | --- Of meat  | 10%, B            | 6.4%               | 1995/2000                     |                   |                           |                          |