

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44004-1	Boats, open, including sail boats, with inboard motors or for use with inboard motors	17½ p.c.	15 p.c.
44005-1	Yachts and pleasure boats	25 p.c. 17½ p.c.	15 p.c. 15 p.c.
Regulations may be prescribed by the Minister for exemption from further duty after the duty specified in items 44002-1, 44003-1, 44004-1 and 44005-1 is once paid.			
44006-1	Life boats and life saving apparatus specially imported by societies to encourage the saving of human life	† Free	Free
Anchors for vessels:			
44012-1	Weighing less than forty pounds	15 p.c.	9.2 p.c.
44013-1	Weighing forty pounds or over	† Free	9.2 p.c.
44019-1	Iron or steel masts, or parts thereof; iron or steel angles, beams, knees, plates and sheets; cable chain; all the foregoing for ships and vessels under regulations prescribed by the Minister	† Free	Free
44022-1	Manufactures of iron, brass or other metal, of a class or kind not made in Canada, for use exclusively in the construction or equipment of ships or vessels, under regulations prescribed by the Minister	† Free	Free
44028-1	Chronometers and compasses, and parts thereof, including cards therefor, of a class or kind not made in Canada, for ships or aircraft	† Free	Free
44031-1	The following articles and materials when imported for use only in the manufacture, maintenance or repair of buoys and beacons for the Government of Canada, viz.: Flanged and dished steel boiler plate heads over five feet in diameter; lanterns and electric flashing lights; fog horn and other warning equipment; marine radio beacon timing equipment; actuating equipment, including low discharge storage batteries and motors; parts of all the foregoing	† Free	Free

† Base rate not bound under GATT.