

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43906-1 (con.)	Frame lugs and bottom bracket shells; Gear clusters; Handlebar stems; Fork bearing assemblies; Seat posts of aluminum or magnesium alloy; Parts of the foregoing; All of the foregoing for use in the manufacture of bicycles	12½ p.c. 17½ p.c. (Free)	10.2 p.c. 10.2 p.c.
43907-1	Parts, n.o.p., for use in the manufacture of bicycles	17½ p.c. (12½ p.c.)	12.5 p.c.
43910-1	Cars and trailers including house trailers, n.o.p., wheelbarrows, trucks, road or railway scrapers and hand carts	17½ p.c.	10.2 p.c.
43910-2	Mobile homes and truck trailers, n.o.p.	17½ p.c.	15 p.c.
43915-1	Farm wagons, including four-wheeled farm wagons equipped to be tractor-drawn; farm sleds; logging wagons; logging sleds; and complete parts of all the foregoing	12½ p.c.	8 p.c.
43920-1	Freight wagons, drays, sleighs, n.o.p., and complete parts thereof	15 p.c.	9.2 p.c.
43925-1	Buggies, cutters, carriages, animal-drawn pleasure carts and animal-drawn pleasure vehicles, n.o.p.; parts of the foregoing	10 p.c.	6.8 p.c.
43930-1	Children's carriages, sleds and other vehicles; complete parts of all the foregoing	17½ p.c.	12.5 p.c.
	Vessels, dredges, scows, yachts, boats and other water borne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels, entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof) n.o.p.; on the fair market value of the hull, rigging, machinery, boilers, furniture, and appurtenances thereof, on arrival in Canada:		
44003-1	Boats, open, including sail boats, skiffs and canoes, but not including those with inboard motors or for use with inboard motors (con.)	17½ p.c.	15 p.c.