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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP IX			
WOOD AND MANUFACTURES THEREOF			
49300-1	Corkwood, or cork bark, unmanufactured	† Free	Free
50026-1	Hoops of wood for use in the repair of barrels	15 p.c. (Free)	9.2 p.c.
50060-1	Timber or lumber of hardwood (the wood of any deciduous species of tree), drilled but not otherwise further manufactured than the product of a planing machine with various profile attachments or not further manufactured than matched or patterned on a matching machine, sticker or moulder	5 p.c.	Free
50065-1	Flooring tiles made of individual strips of wood joined together	7½ p.c.	5.5 p.c.
50066-1	Flooring of oak, tongued, grooved or jointed, whether drilled or not	7½ p.c.	5.5 p.c.
50070-1	Timber or lumber of wood of any species, whether or not drilled, but otherwise not further manufactured than surface-sanded or otherwise surface processed, or dimensionally stabilized, n.o.p.	5 p.c.	Free
50075-1	Timber, lumber and mouldings of wood, n.o.p.	10 p.c.	6.8 p.c.
<p>Note: The following 3 notes relate to Items 50000-1 to 50075-1:</p> <p>1. The term "lumber" in items 50000-1 to 50075-1, inclusive, includes: siding and mouldings of wood having the same profile and cross-section throughout their length, edge-glued or end-glued wood over 6 feet in length and not over 15 inches in width if such wood as a solid piece without joints would be deemed to be lumber.</p> <p>2. The provisions of tariff items 50000-1 to 50060-1, inclusive, apply to the products specified therein whether or not they have been treated with creosote or other wood preservative, but not if they have been dimensionally stabilized, or treated with fire retardant materials, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels.</p>			

† Base rate not bound under GATT.