

Canada has double taxation treaties with Barbados, Guyana, Jamaica and Trinidad and Tobago. Negotiations are proceeding on a priority basis for double taxation treaties with a number of other countries in the region.

### Duty-Free Treatment

In 1986 the Canadian Customs Tariff was amended to provide duty-free access on a preferential basis for goods from the Commonwealth Caribbean. This duty-free access applies to almost all goods that are currently imported from the area, as well as to goods that could be exported in the future. These tariff preferences are accorded to the following countries and areas:

Anguilla	Guyana
Antigua and Barbuda	Jamaica
Bahamas	Montserrat
Bermuda	Saint Christopher and Nevis
Barbados	Saint Lucia
Belize	Saint Vincent and the
British Virgin Islands	Grenadines
Cayman Islands	Trinidad and Tobago
Dominica	Turks and Caicos Islands
Grenada	

Canada has attached no time limit to CARIBCAN. However, because granting duty-free access for imports from the Commonwealth Caribbean conflicts with Canadian obligations under the General Agreement on Trade and Tariffs (GATT), Canada had to obtain the approval of the GATT Contracting Parties. The Contracting Parties in November 1986 granted a waiver for Canada that permits the duty-free provisions of CARIBCAN. The waiver was granted until 1998, at which time Canada will need to request its extension.

### Exclusions

A few products are excluded from duty-free treatment under CARIBCAN, reflecting the economic sensitivities of certain industries in Canada. These products include textiles and clothing, footwear, luggage and handbags, leather garments, lubrication oils and methanol. (See Annex 1)

These excluded products will continue to be subject to Canada's most favoured nation (MFN) tariff, or to the lower rates of duty for