

SCHEDULE OF CANADA

Item	Article Description	Base Rate	Staging Category
9801.00.00	Foreign-based conveyances of Chapter 87, 88 and 89, other than cargo containers less than 6.1 metres in length or having an internal capacity less than 14 cubic metres, engaged in the international commercial transportation of passengers or goods, under such regulations for each mode of conveyance provided for in this heading as the Governor in Council may prescribe	Free	D
9802.00.00	Conveyances temporarily imported by a resident of Canada to be employed in the international, non-commercial transportation of that person and accompanying persons using the same conveyance	Free	D
9803.00.00	Conveyances and baggage temporarily imported by a person who is not a resident of Canada for use by that person in Canada	Free	D
98.04	Goods acquired abroad by a resident or temporary resident of Canada or by a former resident who is returning to Canada to resume residence, for the personal or household use of that person or as souvenirs or gifts, but not bought on commission or as an accommodation for any other person or for sale, and reported by that person at time of return to Canada, under such regulations as the Minister may make.		
9804.30.00	—Valued at not more than three hundred dollars and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than forty-eight hours.....	8%	C