

## SCHEDULE OF CANADA

Item	Article Description	Base Rate	Staging Category
94.01	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.		
9401.10.00	-Seats of a kind used for aircraft .....	Free	D
9401.20.00	-Seats of a kind used for motor vehicles .....	9.2%	B
9401.30	-Swivel seats with variable height adjustment		
9401.30.10	—Of metal .....	12.6%	B
9401.30.90	—Other .....	15%	B
9401.40.00	-Seats other than garden seats or camping equipment, convertible into beds .....	15%	B
9401.50.00	-Seats of cane, osier, bamboo or similar materials .....	15%	B
	-Other seats, with wooden frames:		
9401.61.00	—Upholstered .....	15%	B
9401.69	—Other		
9401.69.10	—Church pews .....	6%	B
9401.69.90	—Other .....	15%	B
	-Other seats, with metal frames:		
9401.71.00	—Upholstered .....	12.6%	B
9401.79.00	—Other .....	12.6%	B
9401.80.00	-Other seats .....	15%	B
9401.90	-Parts		
9401.90.10	—Of metal .....	12.6%	B
9401.90.20	—Of textile fabrics for seats of tariff item No. 9401.10.00 .....	25%	B
9401.90.90	—Other .....	15%	B