

## SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
60710-1	Leather, not further finished than tanned, in whole hides, in grains, or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories . . . . .	10 p.c.	6.8 p.c.
60800-1	Leather not further finished than tanned, and skins, n.o.p. . . . .	12½ p.c.	8 p.c.
60805-1	East India kip leather, not further finished than tanned . . . . .	10 p.c.	6.8 p.c.
60810-1	Sheepskin and goatskin leather, not further finished than tanned, when imported by tanners for processing in their own factories . . . . .	10 p.c.	6.8 p.c.
60815-1	Waste portions of chamois or of deerskin or goatskin leather splits, for use in the manufacture of interlining materials for overcoats . . . . .	7½ p.c. 12½ p.c. 17½ p.c. (Free)	5.5 p.c. 5.5 p.c. 5.5 p.c.
60900-1	Belting, of leather . . . . .	20 p.c.	11.3 p.c.
61000-1	Belting, n.o.p., not including single-ply belting wholly of textile fibres . . . . .	20 p.c.	17.5 p.c.
61105-1	Boots, shoes, slippers and insoles of any material, n.o.p. . . . .	25 p.c.	22.5 p.c.
61105-2	Sandals, Oriental type, embroidered with gold or silver thread . . . . .	25 p.c.	22.5 p.c.
61105-3	Downhill ski boots . . . . .	25 p.c.	20 p.c.
61110-1	Canvas shoes with rubber soles . . . . .	25 p.c.	20 p.c.
61200-1	Harness and saddlery, including horse boots, n.o.p. . . . .	20 p.c.	11.3 p.c.
61205-1	English type saddles . . . . .	20 p.c.	7.5 p.c.
61210-1	Saddle trees, not further manufactured than overlaid with rawhide or other materials, for use in the manufacture of saddles . . . . .	20 p.c. (Free)	Free