

6.10 Customs tariffs

Customs duties applicable to various products are listed in Appendix I. The column marked "conventional" applies unless "autonomous" is lower, in which case the latter applies to Canadian products. Products may be imported at reduced rates or duty-free under EEC quotas, not all of which are necessarily mentioned in this report and which change from year to year (these quotas are expected eventually to be abolished). Duty is charged on the basis of the CIF price. Except where agreed otherwise, it is the importer who is required to pay these duties. In practice, the customhouse broker pays the applicable duty and VAT on the day the product is imported, and then bills the importer, who reimburses him within a specified time (usually 15 days).