

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex. 65700-1	Mouthpieces in the rough, screws, aluminum fittings, pipe bowls moulded from briarwood dust, bowls of wood not further processed than frazed, corn cobs and corn cob bowls not further processed than shaped, when imported by manufacturers of cigarette holders for use in the manufacture of such articles in their own factories	17½ p.c. (Free)	10.2 p.c.
	Cinematograph or moving picture films, positives, n.o.p.:		
65705-1	One and one-eighth of an inch in width and over per linear foot	1½ cts.	0.9 ct.
65706-1	Under one and one-eighth of an inch in width per linear foot In no case shall the duty exceed	1½ cts. 20 p.c.	0.9 ct. 11.3 p.c.
65805-1	Filmed or video taped television commercials	20 p.c.	11.3 p.c.
	Magnetic recording tape, n.o.p., manufactured from synthetic resins or cellulose plastics:		
65810-1	Unrecorded	10 p.c. 17½ p.c. (10 p.c.)	6.8 p.c. 6.8 p.c.
65811-1	Recorded	20 p.c. (15 p.c.)	11.3 p.c.
65815-1	Motion picture films, negative or positive, with or without sound; still picture films, negative or positive; video tape recordings; sound recordings in tape, disc or wire form; all the foregoing being news features or recordings of current events	15 p.c. (Free)	Free
65820-1	Motion picture films, 16 millimetres or more in width, video tape recordings and sound recordings in tape form, not including filmed or video taped television commercials or sound recordings of such commercials, for use exclusively in the dubbing of sound-tracks of motion picture films or video tape recordings, provided the original films, video tape recordings or sound recordings are re-exported within twelve months from the date of importation, under such regulations as the Minister may prescribe	15 p.c. (Free)	Free