- (ii) as part of a general or sectoral tariff restructuring programme; or
- (iii) as a consequence of action taken by it on a recommendation of a tariff advisory body; or
- (iv) in cases of emergency.
- (c) Where the Government of Canada proposes to raise the preferential rates of import duties against New Zealand in accordance with any or all of the provisions of sub-paragraph (b) of this paragraph, it shall
- (i) except in a case of urgency give 30 days notice of its intention to raise those duties; and
 - (ii) consult with the Government of New Zealand on any goods which are of significant interest to it.
- 3 (a) Subject to sub-paragraphs (b) and (c) of this paragraph, the Government of New Zealand undertakes that it will not raise against Canada the substantive rates of import duties on non-scheduled goods above the rates applied to those goods on 31 January 1973.
 - (b) The Government of New Zealand may raise the substantive rates of import duties against Canada on non-scheduled goods
 - (i) for fiscal purposes; or
 - (ii) as part of a general or sectoral tariff restructuring programme; or
 - (iii) as a consequence of action taken by it on a recommendation of a tariff advisory body; or
 - (iv) in cases of emergency.
 - (c) Where the Government of New Zealand proposes to raise the substantive rates of import duties against Canada in accordance with any or all of the provisions of sub-paragraph (b) of this paragraph, it shall
 - (i) give sympathetic consideration to representations by the Government of Canada concerning ways of mitigating any serious consequences to a Canadian exporter where an alteration in the substantive rates of duties has been made for the purposes specified in sub-paragraph (b) (i) of this paragraph;
 - (ii) notify the Government of Canada where the substantive rates of import duties on non-scheduled goods are to be raised against Canada for the purpose specified in sub-paragraph (b) (ii) of this paragraph;
- (iii) except in a case of urgency, consult with the Government of Canada before increasing the substantive rates of import duties against Canada under sub-paragraph (b) (iii) of this paragraph.
 - 4 (a) The Government of Canada shall in respect of all the goods which on 31 January 1973 were enumerated under Canadian Tariff Items 1,700-1, 1,800-1, 4,305-1, 23,220-1, 28,800-1 and 57,200-1, maintain for those goods on importation from New Zealand the margins of preference in force at 31 January 1973.
 - (b) The Government of Canada shall in respect of all the goods which on 31 January 1973 were enumerated under Canadian Tariff Items 703-1 and 28,700-1, maintain for those goods on importation from New Zealand the margins of preference in force at 20 February 1973, and when those margins of preference revert to the levels in force on 31 January 1973 shall maintain those latter margins of preference.
 - (c) The Government of Canada shall, in respect of all scheduled and non-scheduled goods which are not covered by the provisions of