

## SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44100-1	Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other firearms, n.o.p.; cartridge cases, cartridges, primers, percussion caps, wads or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material . . . . .	20 p.c.	11.3 p.c.
44100-2	Shot shell loaders . . . . .	20 p.c.	Free
44105-1	All tools and machinery necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada, under regulations prescribed by the Minister . . . . .	† Free	Free
44110-1	All materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any factory, to be established in Canada for the manufacture of rifles, for the Government of Canada, under regulations prescribed by the Minister . . . . .	† Free	Free
44115-1	Steel imported by manufacturers for use in their own factories in manufacturing rough unfinished parts of rifles, when such parts are to be used in rifles to be made for the Government of Canada, under regulations prescribed by the Minister . . . . .	† Free	Free
44120-1	Gun barrels, in single tubes, forged, rough-bored . . . . .	† Free	Free
44125-1	Guns and rifles of a class or kind not made in Canada; parts thereof . . . . .	7½ p.c. 15 p.c. 17½ p.c. (7½ p.c.)	5.5 p.c. 5.5 p.c. 5.5 p.c.
44130-1	Metal parts, n.o.p., when imported by manufacturers of shotguns, to be used exclusively in the manufacture of shotguns, in their own factories . . . . .	17½ p.c.	10.2 p.c.

† Base rate not bound under GATT.