EXPLANATORY NOTE

The provisions of the attached schedules are expressed in terms of the Canadian Customs Tariff. The tariff item numbers and product descriptions in these schedules are consistent with the corresponding tariff item numbers and product descriptions in the Canadian Customs Tariff.

Schedule I lists those tariff item numbers where accelerated tariff elimination will apply to all products in the tariff line. Goods originating in the territory of the United States provided for in the tariff items listed in schedule I shall be free of Canadian customs duty effective July 1, 1991, with the following exceptions:

- The duty on goods of tariff item No. 1507.10.00, 1508.10.00, 1508.90.00, 1512.11.10, 1512.11.20, 1512.19.10, 1512.19.20, 1512.21.00, 1512.29.00, 1514.10.00, 1514.90.00, 1515.90.91 and 1515.90.99 will be reduced by 50 percent on July 1, 1991 and will be eliminated on January 1, 1992.

- The duty on goods of tariff item No. 1507,90.90 will be reduced by 50 percent on July 1, 1994 and shall be eliminated on January 1, 1995.

- The duty on goods of tariff item No. 5601.10.10 and 5601.10.90 will be eliminated on January 1, 1993.

- The duty on goods of tariff item No. 8422.11.91 and 8422.11.99 will be eliminated on January 1, 1996.

Schedule II lists those tariff item numbers where only some of the products are to be subject to accelerated tariff elimination, and lists the products so affected. The four digit numbers in schedule II that are marked by asterisks indicate that the duty will be eliminated for the product under all tariff item numbers beginning with these four digits. Dates shown in parentheses indicate the year by which the tariff on the products of U.S. origin will be eliminated. Unless specified, the applicable tariff will be eliminated on July 1, 1991.