

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
69900-1	Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; anatomical preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities, schools and public museums	† Free	Free
	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz.:		
71001-1	Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.	† Free	Free
71002-1	Usual coverings containing goods subject to any <i>ad valorem</i> duty, when not included in the invoice value of the goods they contain If, in the case of sales of like goods by the exporter in the ordinary course of trade in the country of export, the value of the usual coverings is included in the invoice value of the goods they contain, then for the purposes of items 71001-1 and 71002-1 the value of the usual coverings shall be added to and be deemed to be included in the invoice value of the goods they contain and be deemed not to be charged separately on the invoice.	7½ p.c.	5.5 p.c.
71100-1	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited Duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "n.o.p." in any other tariff item nor shall it be deemed to apply to prepared foods and beverages, ingredients therefor, for human consumption or to ingredients for animal and poultry feeds. When the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty that would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which exceeds in value any other single component material in its condition as found in the article.	17½ p.c.	10.2 p.c.
71100-2	Roofing granules, whether or not coloured or coated	15 p.c.	9.2 p.c.

† Base rate not bound under GATT.