

Other Requirements for Imports into Canada

Although CARIBCAN provides duty-free treatment by Canada for exports from the Commonwealth Caribbean, it does not exempt exporters of that region from a number of taxes and regulations that govern the importation or sale of goods in the Canadian market. These include the following:

- sales and excise taxes and excise duties where applicable;
- consumer packaging and labelling regulations;
- product standards and safety regulations;
- intellectual property regulations;
- health and standards regulations administered by Agriculture Canada and the Department of Fisheries;
- rules on imports of endangered species;
- procedures under the Special Import Measures Act.

Excise Duties

Even when no customs duties are levied on imports, it should be noted that under the Customs Tariff and the Excise Tax Act, rum and most alcoholic beverages and tobacco products that are imported into Canada from the Commonwealth Caribbean, like imports of these products from other sources, must pay a special customs duty. This