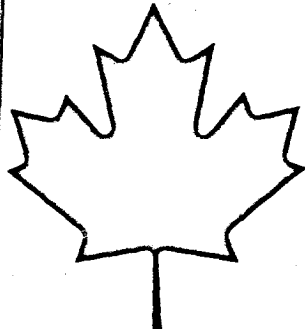


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MULTILATERAL TRADE NEGOTIATIONS 1979

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SUBJECT
Sujet GATT: Multilateral Trade Negotiation Results

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ENCLOSURES
Annexes

DISTRIBUTION

... Attached, for your information, are English and French briefing kits on the results of the Tokyo Round of multilateral trade negotiations (MTN). Also attached are speaking notes for the Honourable R. de Cotret, which were used when the tariff results were made public in Ottawa, and a list of countries with which Canada negotiated tariff concessions.

- GNG GNT
- GPO GPL
- GNP GPS
- GPP GEA
- GEB GEC
- GEP GAA
- GAF GAM
- GAP GSL
- GSC GSP
- DSM RJO
- AEG MIN
- ECB ECW
- ECP EBI
- EBD EBS
- EBP FAR
- ACL FCO
- FIA FID
- FLA POL
- SER SRB
- UNO UNS
- UNP

[Signature]
 Under-Secretary of State
 for External Affairs

July 11, 1979

MULTILATERAL TRADE NEGOTIATIONS

Notes for a Statement by Robert de Cotret
Minister of Economic Development and Trade

You have before you a copy of the Government's statement on the results of the Multilateral Trade Negotiations. As you know, these negotiations, formally launched with the 1973 Tokyo Declaration, were long and complicated - involved nearly 100 countries - and dealt with a broad range of non-tariff barriers and changes in trade rules, including those affecting the developing countries, as well as with the reduction or elimination of tariffs. The negotiations were the most ambitious attempted since the inception of the General Agreement on Tariffs and Trade (GATT) in 1948. They were substantially concluded in April.

It is well known that the negotiations were not made easier by the difficult economic circumstances which prevailed in most countries in recent years and which gave rise to pressures for trade restrictions. At the recently concluded Tokyo Summit Meeting the Prime Minister and other leaders stated their renewed "determination to fight protectionism", noted the agreements reached in the MTN as "an important achievement" and committed their governments to "early and faithful implementation" of the results.

There has already been a good deal of discussion in general terms about the MTN outcome. You have heard that the average depth of cuts in industrial tariffs world-wide is about 1/3 according to GATT calculations. You are aware that for Canada's industrial exports to its three largest trading partners tariff reductions will average nearly 40 percent and that we have agreed to cut previously negotiated Canadian tariff rates on industrial goods by about the same amount. Reference has been made to the fact that as a consequence of the negotiations the area of free trade with the United States will be significantly extended. It has been noted that over \$1 billion of our agricultural exports will benefit from MTN tariff concessions, and so on. This use of general and sectoral averages and of aggregates was understandable in the period before the detailed tariff results could be made known. Indeed broad indicators of this kind have been helpful in signalling the magnitude and character of the outcome of tariff bargaining.

But the information being released today provides details on the actual tariff rates on particular products. In the negotiations account was taken by our negotiators of regional and sectoral interests, user and consumer concerns and the employment opportunities for our labour force. So far as Canadian tariff concessions are concerned, exceptions were made, or only small reductions agreed, for such products as garments, textiles, footwear, rail cars and ships. Significant export opportunities, both actual and potential, are being opened up for Canadian producers, manufacturers, farmers and fishermen. Canada will have an average level of tariff protection for secondary manufactures significantly higher than that of the other

industrialized countries. Such a differential is not inappropriate when the size of the Canadian market relative to that of the United States, the European Community and Japan is considered.

While tariffs naturally attract a great deal of attention, the advances made in the MTN on non-tariff barriers may prove over the longer term to have been equally if not more important. The new codes, with their dispute settlement procedures, should provide more security of access to foreign markets, a "fairer" and more open environment and more discipline and certainty in the world trading framework. As one example, the United States has agreed that, as is now the case for Canada and other countries, it will be necessary in the future for "material injury" to domestic producers to be demonstrated when countervailing duties are to be applied.

The non-tariff agreements reached cover subsidies and countervailing duties, anti-dumping duties, customs valuation, government procurement, technical barriers to trade (product standards) and import licensing procedures. Acceptance of the new codes on countervailing and anti-dumping duties will provide the opportunity for more timely and effective action to deal with unfair and injurious imports. At the same time the provisions of these codes will protect Canadian exporters from arbitrary action against them by our trading partners in the application of such duties.

The Government will be providing an opportunity for all interested parties in Canada to comment and provide advice on the desirable changes in Canadian laws concerning countervail, anti-dumping and customs valuation. As to valuation, it should be noted that Canada's willingness to apply the international code has been made conditional on others accepting that we can delay its application for four years and be free to offset any significant losses of protection which a switch to the new system might involve for some Canadian producers.

As you are aware, in the preparations for and during the MTN, provincial governments and private sector interests - industry, labour, producer and consumer groups - were actively and closely involved. Ambassador Warren tells me that these inputs were particularly valuable and valued by our negotiators.

I take this opportunity on behalf of the Government to thank all those who gave their views and advice and wish to place on record this Government's determination to maintain and further develop the consultative process in bringing forward the policies necessary to ensure the sound evolution of our agricultural, fisheries and industrial production and trade.

Priority must now shift to ensuring that the MTN commitments are fully implemented. In the Fall, when Parliament has been convened the Minister of Finance will be taking necessary action to permit commencement of the implementation of Canadian tariff concessions on January 1 next.

Where changes in Canadian law are required to permit us to take advantage of and conform to the new international agreements on non-tariff barriers, legislation will be introduced in time to allow the Government to bring the agreements into force for Canada at the appropriate time. And we shall, of course, be watching closely to see that our trading partners also act, and in timely fashion.

In the post-MTN period the Government is determined to create in Canada an improved climate for investment, production and manufacture and for the marketing of our output, here and in foreign markets. We believe that the reduction and elimination of foreign tariffs, particularly in the United States, will provide new opportunities for the further rationalization and specialization of production in Canada to serve foreign markets as well as our own.

The Canadian economy is already in the process of adaptation to the changing domestic and world environment. There may, of course, be some further problems of adaptation on account of the MTN, but these seem likely to be limited in number given the modest tariff changes which will be involved for our more sensitive industries and the fact that agreed tariff reductions will as a rule be phased in eight equal steps from January 1, 1980 to January 1, 1987. Government adjustment assistance programmes are or will be available in appropriate cases to help firms and workers to adapt to tougher import competition, as well as to take advantage of new export opportunities. The adequacy of existing facilities and of those announced by the previous government last October are being reviewed. The results of this review will be made known in good time to be taken into account in corporate and manpower planning for the future.

As a major trading nation Canada must maintain and improve its relative position in a more and more competitive world. Our trade promotion programmes will be strengthened. We must not only take advantage of each and every export opportunity, but in this and other ways improve our economic performance generally, and not least relative to import competition in the domestic market. My colleagues and I are confident that working together Canadians can take full advantage of the more open and secure world trading environment which is being created. We as a government are determined to give the leadership and provide the framework to facilitate our doing so in full consultation and cooperation with the provincial governments, business, labour, the agricultural and fisheries communities and other interested groups.

le 11 juillet 1979

NEGOCIATIONS COMMERCIALES MULTILATERALES

Notes pour une déclaration de Robert de Cotret

Ministre du Développement économique et du Commerce

Vous prenez connaissance d'une déclaration officielle du gouvernement sur les résultats des Négociations commerciales multilatérales. Comme vous savez, ces négociations amorcées à Tokyo en 1973 par près de 100 pays, ont été longues et complexes; elles ont abordé un vaste éventail d'obstacles non tarifaires et de changements dans les règles commerciales, touchant notamment les pays en voie de développement, ainsi que la réduction ou l'élimination des droits de douane. L'importance de ces négociations n'a jamais été égale depuis l'Accord général sur les droits de douane et le commerce (GATT) en 1948. En majeure partie, elles ont été menées à terme en avril.

Il est évident que la conjoncture économique difficile qu'a connue la plupart des pays ces dernières années et qui a entraîné un certain mouvement en faveur de restrictions commerciales n'a pas favorisé les négociations. Lors de la réunion au sommet, tenue récemment à Tokyo, le premier ministre et certains autres chefs d'Etat ont réaffirmé leur "détermination de lutter contre le protectionnisme", ont qualifié les accords conclus lors des NCM "d'importante réalisation" et se sont engagés, au nom de leur gouvernement, à mettre rapidement et fidèlement en oeuvre les mesures adoptées.

Les résultats des NCM ont déjà fait l'objet de bon nombre de discussions de nature générale. Vous avez appris qu'à l'échelle mondiale les droits de douane industriels ont été réduits en moyenne du tiers, selon les estimations du GATT. Vous êtes au courant qu'en ce qui a trait aux exportations industrielles du Canada vers ses trois principaux partenaires commerciaux, les réductions tarifaires atteindront en moyenne près de 40% et que nous avons convenu de réduire de façon pratiquement analogue les taux canadiens négociés antérieurement sur les biens industriels. On a fait allusion au fait qu'à la suite des négociations, le secteur du libre échange avec les Etats-Unis sera nettement élargi. On a souligné entre autres que plus de \$1 milliard de nos exportations agricoles bénéficieront des concessions tarifaires résultant des NCM. On comprend qu'avant la publication des résultats tarifaires détaillés on ait dû faire usage des moyennes générales et sectorielles ainsi que des données globales. Des indicateurs généraux de cette sorte ont en effet été utiles pour souligner l'ampleur et la nature de l'issue des négociations tarifaires.

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Toutefois, l'information publiée aujourd'hui fournit des détails sur les taux réels des droits de douane touchant certains produits donnés. Au cours des négociations, nos négociateurs ont tenu compte des intérêts régionaux et sectoriels, des préoccupations des utilisateurs et des consommateurs et des possibilités d'emploi en faveur de notre population active. En ce qui a trait aux concessions tarifaires canadiennes, certaines exceptions ou faibles réductions ont été consenties, à l'égard notamment des vêtements, des textiles, des chaussures, des wagons et des navires. Les producteurs, les fabricants, les agriculteurs et les pêcheurs canadiens vont profiter, tant dans l'immédiat que dans les années à venir, d'importantes possibilités d'exportation. L'industrie canadienne de la transformation bénéficiera d'une protection tarifaire moyenne nettement plus élevée que celle offerte dans d'autres pays industrialisés. Si l'on tient compte de l'ampleur du marché canadien par rapport à celui des Etats-Unis, de la C.E.E. et du Japon, une telle marge est certes à considérer.

Bien qu'on accorde naturellement une attention particulière aux droits de douane, il est possible qu'à long terme, les progrès réalisés aux NCM en matière d'obstacles non tarifaire se révèlent au moins tout aussi importants. Assortis de leurs mécanismes de règlement des différends, les nouveaux codes devraient garantir une meilleure sécurité d'accès aux marchés étrangers, un climat plus clément et plus propice et un cadre commercial mondial mieux discipliné et plus sûr. C'est ainsi que les Etats-Unis ont convenu qu'à l'exemple du Canada et de certains autres pays, il faudra à l'avenir faire la preuve de préjudices matériels à l'égard des producteurs d'un pays avant que des droits compensateurs ne soient prélevés.

Les accords non tarifaires conclus englobent les subventions et les droits compensateurs, la valeur en douane, les marchés publics, les obstacles techniques au commerce (normes applicables aux produits) et le régime des licences d'importation. L'acceptation des nouveaux codes sur les droits compensateurs et les droits antidumping permettront de faire face aux pratiques d'importation déloyales et préjudiciables de façon mieux opportune et plus efficace. Par la même occasion, les dispositions de ces codes protégeront les exportateurs canadiens contre les mesures arbitraires prises à leur égard par nos partenaires commerciaux dans le cadre de l'application de ces droits.

Le gouvernement donnera l'occasion à toutes les parties intéressées d'exprimer leur opinion et d'offrir des conseils sur les changements qu'ils souhaiteraient voir apporter à la législation canadienne touchant les droits compensateurs, l'antidumping et la valeur en douane. Il convient de noter que le Canada accepte d'appliquer le code international sur la valeur en douane à condition que les autres participants lui permettent de retarder son application pour quatre ans, et qu'il soit libre de suppléer à toute perte importante de protection qui pourrait toucher certains producteurs canadiens à la suite de l'adoption de ce nouveau système.

Comme vous savez, les pouvoirs publics provinciaux et le secteur privé - industrie, monde du travail, producteurs et consommateurs - ont participé activement et étroitement à la préparation et au déroulement des négociations. L'ambassadeur Warren me signale que la nature de leur contribution a été particulièrement utile et appréciée de nos négociateurs.

Au nom du gouvernement, j'en profite pour remercier tous ceux qui ont fait valoir leur point de vue et dispensé leurs conseils; par ailleurs, je veux que l'on sache que le présent gouvernement est déterminé à maintenir et à développer le mécanisme de consultation en favorisant les politiques qui permettent d'assurer une saine évolution de la production et du commerce dans le domaine de l'agriculture, des pêches et de l'industrie.

Il est maintenant primordial de s'assurer que les engagements pris lors des NCM soient mis en oeuvre intégralement. A l'automne, lors de la prochaine session parlementaire, le ministre des Finances prendra les dispositions permettant d'amorcer le 1^{er} janvier prochain la mise en vigueur des concessions tarifaires canadiennes. Lorsqu'il sera nécessaire de modifier la législation canadienne pour nous permettre de tirer profit des nouveaux accords internationaux sur les obstacles non tarifaires et de nous y conformer, les lois seront adoptées assez tôt pour que le gouvernement puisse mettre les accords en vigueur au moment opportun. Par ailleurs, nous exercerons une étroite surveillance sur nos partenaires commerciaux afin de nous assurer qu'ils agissent eux aussi en temps opportun.

Au cours de la période qui suivra les NCM, le gouvernement canadien a la ferme intention de créer un climat plus propice aux investissements, à la production, à la fabrication et à la mise en marché de notre production, tant au Canada qu'à l'étranger. Nous croyons que la réduction et la suppression des droits de douane étrangers, notamment aux Etats-Unis, offriront de nouvelles occasions de rationaliser et de spécialiser davantage la production canadienne destinée à l'étranger et à notre propre marché.

Déjà, l'économie canadienne est en train de s'adapter à l'évolution nationale et internationale. On peut anticiper évidemment certaines autres difficultés d'adaptation découlant des NCM, mais il est probable qu'elles seront peu nombreuses étant donné les faibles changements tarifaires qui toucheront nos industries les plus vulnérables et vu le fait que les réductions tarifaires convenues seront en principe échelonnées en huit étapes égales entre le 1^{er} janvier 1980 et le 1^{er} janvier 1987. Dans certains cas, des programmes d'aide au rajustement sont ou seront offerts par le gouvernement afin d'aider les entreprises et les travailleurs à s'adapter à une concurrence plus âpre en matière d'importation et à tirer profit des nouvelles possibilités d'exportation. On étudie présentement la valeur des mesures actuelles et de celles qui ont été annoncées par l'ancien gouvernement en octobre dernier. Les résultats seront diffusés en temps opportun afin qu'ils servent ultérieurement à la planification matérielle et humaine.

En sa qualité d'importante nation commerciale, le Canada se doit de conserver et d'améliorer sa position relative dans un monde où la concurrence est toujours plus vive. Nos programmes de promotion commerciale seront intensifiés. Nous devons non seulement tirer profit de chaque possibilité qui nous est offerte en matière d'exportation, mais aussi et de plusieurs autres façons améliorer de manière générale notre performance économique, notamment en ce qui a trait à la concurrence des importations sur notre propre marché. Mes collègues et moi-même sommes persuadés qu'en travaillant ensemble, les Canadiens peuvent tirer pleinement profit d'un climat commercial international plus ouvert et plus sûr qui est en train de se former. En tant que gouvernement, nous sommes déterminés à montrer la voie et à fournir le cadre qui facilitera notre tâche en étroite consultation et collaboration avec les gouvernements provinciaux, le monde des affaires et du travail, le secteur de l'agriculture et des pêches et autres groupes intéressés.

July 11, 1979

1. Countries with which Canada has formally completed negotiations

U.S.A.
Japan
E.C.
Sweden
Norway
Finland
Austria
New Zealand
Argentina
Romania
Ivory Coast
Yugoslavia
Switzerland

2. Countries with which Canada has "Reached a Final Point" but not formally concluded (mainly because their negotiations with other countries are continuing).

Australia
Brazil
Bangladesh
Spain
Israel
Jamaica
Poland
Czechoslovakia
Trinidad and Tobago
Hungary
Pakistan
Bulgaria

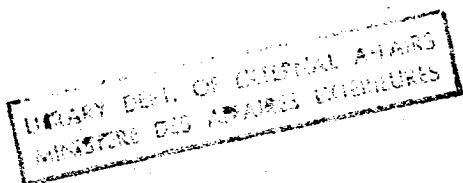
3. Countries with which Canada is still negotiating

India
Republic of Korea
Mexico
Philippines

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News Release Communiqué



July 11, 1979

Multilateral Trade Negotiations - Canadian Participation

The Secretary of State for External Affairs, the Minister of Finance and the Minister of Economic Development and Trade, on behalf of the Government of Canada, announced today that authority had been given for signature in Geneva, subject to ratification, of the 1979 GATT Tariff Protocol confirming the tariff outcome of the Multilateral Trade Negotiations (MTN).

The detailed results of the tariff negotiations are now made public. The Canadian schedule as released today is subject to minor alteration to reflect adjustments made in the process of verifying schedules over the last few days. It is anticipated that, when other main participants are in a position to implement their Geneva undertakings, both as regards tariff and non-tariff barriers, Canada would also take the necessary action to implement agreed tariff changes and to bring the various non-tariff agreements into force.

The Ministers said that the Government had reviewed the outcome of the negotiations so far as Canada is concerned, both as regards tariff and non-tariff barriers and the understandings which had been reached on the application of the rules of the General Agreement on Tariffs and Trade, including those affecting the rights and obligations of the developing countries. The Ministers noted that these negotiations had been substantially concluded before the new government took office. The Government has decided to proceed with the implementation of the results of the negotiations. They recognized that an attempt by Canada to modify the results at this stage would endanger the international agreements that had been reached and potentially cause great harm to the world trading environment.

Important concessions had been obtained from our trading partners which would benefit all regions of the country. The Ministers noted that consumers and users of materials and production goods would benefit from the tariff concessions which Canada had made. However, so far as garments, textiles, footwear, ships and rail cars were concerned, no tariff reductions or only small cuts had been agreed.

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The Ministers, together with their colleagues, the Ministers of Fisheries and Oceans, Agriculture, and Energy, Mines and Resources, emphasized the importance of Canadian producers and manufacturers taking full advantage of the new export opportunities to be progressively opened up in the markets of Canada's trading partners. The increasing competitiveness which would flow from new or additional export sales, particularly in the case of manufacturing industries, would be important also in ensuring a better performance vis-à-vis imports in the Canadian market.

The Ministers stated that the appropriate procedures would be followed to permit Canada to commence tariff reductions on January 1, 1980, as provided for in the Tariff Protocol. Legislation would also be introduced, as necessary, for Canada to implement and take advantage of certain of the non-tariff agreements which have been negotiated, and in particular those relating to Canada's capacity to deal with unfair or injurious import practices. The Ministers noted that, for other non-tariff agreements such as government procurement, import licensing procedures and technical barriers to trade, no legislative action would be required, but some changes to regulations and administrative procedures would be necessary.

The Ministers indicated that Canada's eventual adherence to the new international agreement on valuation had been made conditional on a number of particular Canadian requirements being agreed in advance by our main trading partners, including a 4-year period before Canada would be required to apply the agreement. In connection with valuation and other non-tariff agreements requiring changes in Canadian law, procedures would be followed to permit comment and consultation with private interests concerned prior to the introduction of proposed legislation.

The Ministers noted that the Canadian economy was in the process of adaptation to the changing domestic and world environment and that the adjustments likely to flow from the tariff concessions which had been made and received should in general prove manageable in the context of the forward movement and modernization of the Canadian economy already underway. In this connection, the Ministers noted that the tariff reductions would generally be phased in eight equal annual steps from January 1, 1980 until January 1, 1987. Adjustment assistance programmes would be available to assist Canadian companies to exploit new opportunities and to help firms and workers to adapt to the prospectively more competitive domestic environment.

The Ministers said "As a major trading nation, Canada must maintain and improve its relative position in an increasingly competitive world environment. To this end, the Government is determined to create an improved framework in Canada for investment, production and trade. Appropriate policies will be developed in close consultation with the

provincial governments, business and labour and other interests concerned." The Ministers added, "We are confident that together Canadians can move to take full advantage of available trading opportunities and progressively to improve Canada's economic performance generally."

The Ministers noted the close cooperation and consultative arrangements which had evolved between government, the provinces, business and labour and consumer interests during the course of the negotiations. The consultations had been particularly valuable in developing Canada's stance and participation in the MTN. In expressing appreciation to all those who had given their views and advice, the Ministers said that they wished to assure the provinces and the private sector interests concerned of the Government's determination to maintain and further develop the consultative process with respect to Canadian policies on industrial development and trade.

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NOTE: A briefing kit describing the results of the MTN for Canada is being dispatched immediately to firms and interest groups which have made submissions to the Government on MTN matters. In addition a limited number of copies is available in the regional offices across Canada of the Departments of Industry, Trade and Commerce and National Revenue as well as from the Office of the Canadian Coordinator for Multilateral Trade Negotiations at 240 Sparks Street, Ottawa (613-593-7815).

Detailed enquiries about Canadian tariffs should be addressed to the Tariffs Division, Department of Finance, Ottawa (613-996-6477). In the case of foreign tariff concessions, enquiries should be addressed as appropriate to the tariff officers of the Western Hemisphere Bureau (United States Division 613-996-5471; Latin America and Caribbean Division 613-996-5546), the European Bureau (613-995-9401) and the Pacific Asia and Africa Bureau (613-996-5381), Department of Industry, Trade and Commerce, Ottawa.

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MULTILATERAL TRADE NEGOTIATIONS

1973-1979

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The non-tariff agreements include agreements on subsidies and countervailing duties, technical barriers to trade, government procurement, import licensing procedures and customs valuation; a revised agreement on anti-dumping duties; and an understanding on ways in which certain of the general obligations of the GATT should in future be applied with a view to improving the international trading framework, including the provision of a firmer basis for special and differential treatment for developing countries.

The following release contains detailed summaries of these important agreements and their implications for Canada. In general, when accepted and implemented by our trading partners, they will bring under better control many non-tariff barriers which have faced our exporters. There will be a desirable gain in "transparency" as to the various practices of other governments which can impair access to their markets. Moreover, improved international surveillance and dispute settlement procedures have been agreed to help ensure that the anticipated benefits will in fact be realized.

The new agreement on subsidies and countervailing duties and the agreed revisions to the existing anti-dumping code will strengthen Canada's capacity to deal speedily and effectively with unfair trade practices and injurious imports. At the same time, the new rules will limit the capacity of foreign governments to act arbitrarily against Canadian exporters. Acceptance by the U.S. government that injury must be found before countervailing duties can be applied is a particularly notable gain for Canada.

The agreement on valuation will establish uniform rules to be applied by all governments in determining the value of imported goods for customs purposes. Canada has indicated that it would be willing to bring its valuation system into conformity with the agreement only on the understanding that we would be free to take measures to offset any significant loss of protection that might result and that Canada would have four years to make the change.

In most cases, to allow time for the legislative changes which are involved for most participants, the above non-tariff agreements are expected to enter into force in the course of 1980-81.

Final agreement on "safeguards", that is to say, emergency action against injurious imports, has not yet been reached. Negotiations are, however, continuing, particularly as regards the application of safeguards against one or more countries rather than against all sources of such imports as is presently required by the GATT.

As a general rule, the agreed reductions in tariffs will take place in 8 annual steps beginning on January 1, 1980. Once these reductions are fully implemented, tariffs on most manufactured goods in the EEC and Japan will be in the order of 5 to 7 percent, while raw materials will, with some exceptions, enter these markets free of duty or at low rates. Aircraft, aircraft engines and parts will also enter these countries, Canada, the United States and a number of other countries duty free as of January 1, 1980 under a specially negotiated agreement. For the United States, the average tariffs on manufactured goods will be in the area of 4 percent, although some products such as certain chemicals, textiles and footwear will continue to enter at much higher rates. For the most part, industrial materials will be free or the tariffs will be at very low levels. Of particular importance for Canada, a number of U.S. tariffs covering an important proportion of Canadian exports will be eliminated. Overall, well over 90 percent of current Canadian exports will enter at tariffs of 5 percent or less and close to 80 percent will be duty free, taking account of trade under the Automotive Agreement.

In the case of Canadian tariffs, the average rate on industrial imports will be reduced to between 9 and 10 percent. Most industrial raw material imports will continue to be free of duty. Like other participants, Canada has made no reductions - or comparatively small reductions - in the level of the Canadian tariffs on such items as textiles, clothing, footwear and ships.

Significant results were achieved in agricultural and fisheries products as well. On the agricultural side, important concessions have been exchanged with our major trading partners covering over \$1 billion worth of Canadian exports. Of particular significance is the breadth and depth of the concessions obtained from the United States. New trading arrangements of a consultative nature, but establishing minimum prices for trade in certain dairy products, have been negotiated for dairy products and for beef and veal. Agricultural trade is also expected to benefit from the agreements on some of the more general non-tariff barriers. Agreement has also been reached that further consideration will be given, within the GATT framework, to the establishment of improved consultative measures to address trading and related problems in agriculture. Important foreign concessions have been gained for certain fish products which will benefit both East Coast and West Coast producers although the degree to which foreign countries were willing to open their markets for fish and fish products was less than we sought. Finally, improved access has been obtained for Canadian whiskey in the United States, European and Japanese markets.

CANADIAN OBJECTIVES

Canada's objectives in the Tokyo Round were as follows:

General

- 1) to influence the outcome in directions which would favour the efficient further development of Canadian industry, agriculture and fisheries, and the growth of national income through broader, more profitable and more certain export opportunities, while ensuring that an appropriate level of Canadian tariff protection was maintained and that Canada would be able, consistent with international rules, to deal adequately with unfair or disruptive import competition;
- 2) through a successful MTN to help avoid a breakdown in international trading arrangements and the consequent proliferation of protectionism and trade restrictions contrary to the interest of Canada as a major trading nation.
- 3) to work towards an improved and more certain world trading framework, including a better set of arrangements with developing countries.

Specific

- 1) to secure a substantial further reduction in the level of foreign tariffs facing Canadian exports and potential exports;
- 2) to secure an enlargement of the area of trade where Canadian products can enter foreign markets duty-free, including the United States;
- 3) to eliminate, reduce and progressively bring under better control non-tariff barriers inhibiting Canadian exports;

- 4) to achieve through the reduction of foreign tariff and non-tariff barriers enhanced opportunities for investment and production in Canada of more highly processed materials and foodstuffs as well as fully manufactured goods;
- 5) to make reductions in the level of Canadian tariffs on end products, materials and intermediate goods as appropriate to a more competitive international environment, and in a manner consistent with the continued development of viable production in Canada from existing and new product lines;
- 6) to limit tariff concessions in areas of particular employment and import sensitivity such as textiles and footwear;
- 7) to ensure that agreed reductions in Canadian protection would be phased in over a sufficiently long time period to permit orderly adjustment to the new trading environment;
- 8) to achieve desirable changes in international trading rules with respect to countervailing duties, anti-dumping duties and emergency action against imports causing or threatening injury to domestic producers, in order to deal more adequately with unfair or disruptive import competition while limiting the capacity of foreign governments to act arbitrarily against Canadian exports.
- 9) to achieve a mix of gains in foreign markets and concessions in Canadian tariff and non-tariff barriers which would represent a reasonable result from the point of view of the different Canadian provinces and regions.

SUMMARY OF PROTOCOL
TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE
ON TARIFF CONCESSIONS NEGOTIATED IN THE TOKYO ROUND

The main elements of the MTN Tariff Protocol are:

- 1) The Protocol will be open for acceptance by participants, by signature or otherwise, until June 30, 1980.
- 2) The Protocol will enter into force on January 1, 1980 for those participants which have accepted it before that date, and on the dates of acceptance for participants accepting after that date.
- 3) The national schedules of negotiated tariff concessions attached to the Protocol will formally become schedules to the General Agreement on Tariffs and Trade on the date the Protocol enters into force for the participant concerned.
- 4) The tariff rates agreed upon by each participant will, except as is otherwise specified in its schedule, be implemented in equal annual stages beginning on January 1, 1980. The total reduction will become effective on January 1, 1987. A participant which begins its reductions on July 1, 1980 or on a date between January 1 and July 1, 1980, will, unless otherwise specified in its schedule, make effective two-eighths of the total reduction on that date, followed by six equal instalments beginning on January 1, 1982. The reduced rate at each stage is to be rounded off to the first decimal. The above provisions do not prevent participants from implementing reductions in fewer stages or at earlier dates than those indicated.
- 5) Provision is made for consultation about the implementation of the tariff schedules in certain circumstances and the procedures to be followed in the event a participant has not introduced a tariff concession or concessions as anticipated in the agreed timetable.

MAJOR TARIFF CONCESSIONS BY CANADA'S PRINCIPAL TRADING PARTNERS

THE UNITED STATES

Industrial Products

Summary: 70 percent of all Canadian exports were sold in the United States in 1976. As a result of the MTN concessions made by the United States, tariffs on industrial imports from Canada will fall by an average of close to 40 percent on a trade-weighted basis. More than \$4 billion of Canadian exports to the United States will benefit from these concessions. Following the full implementation of the MTN results, 80 percent of current Canadian exports to the United States will enter duty free and over 90 percent of Canadian current exports will face duties of 5 percent or less, including trade under the Auto Pact.

The average U.S. tariff on manufactured goods will be approximately 5 percent, although there will be higher tariffs for such products as textiles, clothing, footwear and some chemicals. Many industrial materials will be free of duty or subject to very low tariff levels.

The various agreements on non-tariff measures, when implemented by the United States, should ease a significant number of problems experienced by Canadians in exporting to that country. Of special note is the Agreement on Subsidies and Countervailing Measures by which an injury finding will be required in the United States prior to the imposition of countervailing duties. This will provide a measure of security against the risk that exports by Canadian firms benefitting from government funded programs would be subjected to the arbitrary application of such duties. The adoption by the United States of the Agreement on Customs Valuation will eliminate the protective Final List system of U.S. valuation. Moreover, under the Agreement, the U.S. authorities will be required to provide more equitable valuation treatment for "assists", that is, goods or services provided free or at a reduced price by the importer to the exporter.

Tariff and other concessions by the United States should have a favourable long-term effect upon the development of Canadian industry. Existing Canadian exports will be stimulated and new export opportunities will be created where Canadian industry is or could become competitive.

Forest Products: The United States made major concessions of importance to Canada in forest products. For dutiable products in the paper sector, the trade-weighted average U.S. tariff will decline from 3.8 to 0.8 percent. For dutiable wood products, the reductions are greater, with applicable rates falling from an average of 6.1 to an average of only 0.8 percent. Duty-free

access (currently granted to newsprint and several other papers) will become available for such key Canadian fine paper exports as book and printing papers and for wallpaper, as well as for a number of other products where exports up to now have not been large, such as test or container board and shoeboard.

Canada is the United States' principal supplier of kraft paper, providing some 84 percent of total U.S. imports. The U.S. tariff of 4 percent on the main item covering kraft papers not cut to size will be eliminated. The present 10 percent U.S. tariff on miscellaneous papers will be reduced to 4 percent.

The reduction of a number of U.S. tariffs on processed wood products should encourage further resource upgrading in Canada prior to export. The U.S. tariff on waferboard and particleboard, for example, will fall from 10 to 4 percent. Another reduction of potential importance is the drop to 3 percent from 7.5 percent on hardboard. Duty-free access will become available for birch and maple wood veneers. The tariff on birch-faced plywood will also be reduced from 7.5 to 3 percent.

As a result of the MTN, certain other upgraded wood products will also be accorded duty-free access to the U.S. market. For example, the elimination of a 5 percent tariff should provide considerable scope for an expansion of sales to the United States of stained and pre-finished lumber. Export opportunities for manufactured dowelling should flow from a reduction in the U.S. tariff from 16 2/3 to 7.6 percent.

Canada's settlement on softwood plywood with the United States envisages the development by the respective industries and standards setting bodies of common North American plywood standards for this product. To provide time for the work envisaged on standards, no tariff cuts on either side will be initiated until 1983, and tariff reduction will be dependent on both governments being satisfied with the progress being made in the development of such standards. The settlement provides for tariffs to be reduced and harmonized at 8 percent, from 15 percent in Canada and 20 percent in the United States.

As part of the agreement with the United States on paper and boards, it has been agreed that there is to be a general review of the progress in trade liberalization in 1983 or 1984 for purposes of (a) assessing developments in the light of MTN results, including any actions on either side which might have impaired the access intended to result from agreed MTN tariff reductions; and (b) examining the possibilities of further trade liberalization in the forest products sector between the two countries on a mutually satisfactory basis. Should further liberalization not prove possible rebalancing of concessions may be undertaken as deemed appropriate, but with the objective of minimizing the impact on positive trade relations between the two countries.

Non-ferrous Metals: It was not possible to achieve fully the Canadian objective of eliminating or substantially reducing the U.S. tariff over the whole range of non-ferrous metals and related semi-fabricated products. Nevertheless substantial progress was made in reducing tariff escalation on more highly processed products.

The most significant non-ferrous metals concession for Canada is the elimination of the U.S. 1¢/lb duty on aluminum ingot. In addition, there will be substantial reductions in U.S. tariffs on aluminum and other non-ferrous semi-manufactures. Rates in this area, affecting such products as pipes and tubes, bars, rods, plates and sheets, will drop from a range of 7 - 11 percent to one of 4 - 7 percent. The United States is also reducing from 20 to 8 percent its tariff on unwrought magnesium.

Wire and cable, whether or not insulated, of copper and aluminum has been identified as an area where additional upgrading of a traditional primary product export may be possible. In 1976, Canada exported \$7 million of insulated copper wire to the United States. A tariff reduction from 8.5 to 5.3 percent should encourage the further development of such exports. U.S. tariffs on non-insulated copper wire will fall from about 7 to 4 percent; on insulated aluminum wire from 7.5 to 4.9 percent; and on non-insulated aluminum wire from 6 to 4.2 percent. These tariff reductions should encourage new exports and represent a positive factor in terms of possible investment in new production facilities.

The negotiations in this area were affected by the decision taken by the United States in accordance with its GATT rights, to convert from specific duties on copper, lead and other products to ad valorem duties. In a time of rising prices such a change to ad valorem can result in higher duties being paid. The U.S. conversion rates are lower than might otherwise have been the case since they were undertaken within the context of the MTN.

Iron and Steel: The principal Canadian export market for these products is the United States. The industry will benefit from some reductions of U.S. tariffs on carbon steel products from present levels of between 2.5 and 12 percent to a range of from 2 to 8 percent. The United States has import quotas on specialty steels and, in general, was unwilling to offer tariff concessions in this field.

Non-metallic Minerals: The United States will make important tariff reductions in this sector. The U.S. tariffs on most asbestos products will be eliminated, which should encourage further processing of asbestos prior to export. The U.S. tariff on float glass will be reduced to approximate parity with the Canadian level. The U.S. tariff on most glass containers will be eliminated. Gypsum wallboard products will benefit from a 60 percent reduction in the U.S. tariff (to 2.4 percent from 6 percent). The tariff on sandpaper will be moderately reduced (3 to 2.5 percent).

Chemicals and Plastics: The results of the negotiations with the United States on chemicals, especially petrochemicals, did not go as far as had been originally envisaged. However, the United States will significantly reduce its tariffs on certain organic and inorganic chemicals. Of particular importance will be duty-free access to the United States for synthetic rubber, sodium chloride, sodium chlorate and chlorine, caustic soda and ammonium nitrate. Important tariff reductions will be made on ethylene dichloride, phenols, styrene, and paints. Modest tariff cuts will be made on polypropylene, vinyl chloride monomer and polystyrene. Canadian exports of plastic products will benefit from U.S. tariffs being lowered to a range of 2 to 6 percent from a wide variety of much higher rates.

Exports of benzenoid chemicals will benefit from removal of the American Selling Price (ASP) method of valuation. However, the inherent protection provided by ASP was incorporated into the tariff base from which U.S. MTN reductions are being made.

Machinery: The U.S. market accounted for 41 percent of Canadian machinery sales and 72 percent of Canadian machinery exports in 1978. U.S. tariff concessions involve reductions in trade-weighted average U.S. tariffs from 5.4 to 3.3 percent. Notable U.S. concessions include duty-free treatment for a broad range of machinery for the pulp, paper and paperboard industry, and for ingot moulds and casting machines. In addition, the 5 percent duty on a broad range of special purpose motor vehicles, such as mobile cranes, wreckers and mobile clinics, will be reduced to 3.7 percent. Canada is the largest supplier of this equipment to the United States. Fork-lift trucks and platform trucks will gain duty-free access. The U.S. tariff on fire engines will be reduced from 8.5 to 5.3 percent.

Agricultural Machinery: The differing tariff treatment between Canada and the United States on agricultural machinery, implements and parts has been of concern to manufacturers and a long-standing irritant in trade relations. Canadian manufacturers of agricultural machinery produced goods worth \$375 million in 1977 and close to 50 percent of this production went to the U.S. market. Currently, the United States still imposes duty on many items of agricultural machinery imported from Canada. Canada allows duty-free entry to a broader range of U.S. agricultural equipment. The United States has agreed in the MTN to establish an "actual use" provision in the U.S. tariff which will ensure that most Canadian exports of agricultural machinery and equipment will in fact enter free of duty, provided that they are for agricultural use.

Transportation Equipment: The large aftermarket for automotive parts in the United States is expected to grow steadily for the foreseeable future. As Canadian product lines are compatible with those manufactured in the United States, there is an important potential for greater sales to that market. As a result of the MTN, Canadian automotive parts companies should benefit from a reduction of the main U.S. tariffs to 3.1 percent from 4 percent. Duty-free treatment will be provided for certain specific products, such as electric lighting equipment.

The U.S. tariff on yachts will be reduced from rates of 2 and 5 percent to a rate of 1.5 percent and the 4 percent duty on wood canoes and paddles will be eliminated. The Canadian industry is developing an important market in the United States, particularly for sailing craft.

The United States will not be reducing its 18 percent tariff on rail cars but will be making formula tariff reductions on locomotives, self-propelled cars and most parts.

Aircraft: A major international agreement of considerable significance to Canada has been negotiated for the aircraft sector. This provides for elimination of duties as from January 1, 1980 on civil aircraft, engines, virtually all parts and related equipment, including simulators, by the United States, EEC, Japan, Sweden and Canada. Elimination of duties on repair and overhaul of civil aircraft will also be part of the arrangement. These concessions will enhance the export opportunities for this high technology, internationally competitive Canadian industry. The agreement also provides for improved international disciplines on a range of important non-tariff measures. These provisions are such, however, that Canada will be able to continue to provide appropriate government support for the industry and to require reasonable opportunities for "offsets" in the case of major civil aircraft procurement. Production and trade in military aircraft is not covered by the Agreement.

Electrical, Electronic and Telecommunications Equipment: While some U.S. and Canadian tariff concessions in these sectors will not enter into force unless and until the coverage of the Government Procurement Code is generally extended to this area, nonetheless very important concessions for Canadian industry have been made for a wide variety of electrical, electronic and telecommunications equipment. For example, Canadian producers of electrical switching gear and circuit breakers should be in a position to strengthen their position in the U.S. market as a result of tariff reductions from 8.5 to 5.3 percent. U.S. tariffs on dutiable imports in the electronic and telecommunication sector will be reduced by an average of approximately 40 percent. There will be a reduction to 5.3 percent in the U.S. tariffs on telephone apparatus and parts.

The Canadian domestic appliance industry will benefit from U.S. tariff reductions on air conditioners (from 5.5 to 2.2 percent), refrigerators (from 5 to 3.7 percent), washing machines (from 7 to 2.8 percent), dryers (from 8 to 5.1 percent), and electric ranges (from 4 percent to free).

U.S. reductions of its rates of duty on office machinery and computers will benefit about \$180 million of Canadian exports. U.S. reductions of interest include those on typewriters from (5.5 to 2.2 percent) and on parts (from 9.5 to 5.7 percent). U.S. rates on computers will be reduced from the present rates of 5 or 5.5 percent to new levels of 3.7 or 3.9 percent.

Furniture: A number of Canadian manufacturers are already selling into the United States and will benefit from U.S. concessions, particularly in the general furniture item (including metal furniture) where the U.S. tariff will fall from 10 to 4 percent. In 1976 Canada was the United States' principal supplier for this item. The U.S. tariff on wooden furniture other than chairs will be reduced from 5 to 2.5 percent. Chairs and furniture parts made of wood will face tariffs of 5.3 percent instead of 8.5 percent. The improved access to the U.S. market which will be available as a result of the MTN should provide a positive stimulus to the Canadian furniture manufacturing industry, including the many companies which are situated in smaller communities, particularly in Eastern Canada.

Textiles, Clothing and Miscellaneous Consumer Products: While the United States like most other countries made exceptions in this sector and reduced tariffs less than for many other industrial products, nonetheless some concessions of interest to Canada were obtained, particularly on sweaters and ladies' slacks and skirts. U.S. rates on primary textiles are now lower than Canadian rates and will remain lower after the conclusion of the MTN. Although rates on "ornamented" clothing will remain relatively high, there will be substantial reductions on some items of interest to Canadian exporters.

Amongst various consumer products concessions of interest, the United States will be reducing tariffs on jewellery (from 12 to 6.5 percent) and games and ice skates (both from 10 to 5.8 percent), and eliminating tariffs on hockey equipment (currently 4.5 percent) and organs (currently 5 percent).

Agricultural Products

Summary: U.S. agricultural tariff concessions cover nearly \$500 million of imports from Canada which represents about 80 percent of Canada's dutiable agricultural exports to the United States on the basis of 1978 data. Of this total about \$230 million will enter duty free as a result of the MTN, and approximately \$60 million more will be subject to tariff reductions of 50 percent or more. The balance will benefit from tariff cuts largely in the 30 to 50 percent range. As a result of the MTN a significant number of U.S. and Canadian tariffs on products which are traded both ways have been reduced and matched at a lower level.

Livestock and Meat: Major U.S. concessions were obtained on live cattle and "portion control" beef cuts. Generally higher U.S. cattle tariffs will be reduced from present rates of 1 1/2¢ - 2 1/2¢ per lb and matched with Canadian tariffs at a new, lower level of 1¢ per lb. The U.S. concessions include the removal of tariff rate quotas on live cattle under 200 lbs. and over 700 lbs. On "portion control" beef cuts, the United States is using its maximum Trade Act authority to cut the tariff from 10 to 4 percent, a concession which should enhance Canada's ability to supply the large hotel, restaurant and institutional trade in the United States and which also reduces significantly the large differential between U.S. and Canadian tariffs on this high value product. Sales of "portion control" beef cuts will, like other shipments of beef from all countries, come

within the volumes permitted to be imported under the United States Meat Import Law. U.S. and Canadian tariffs on fresh, chilled or frozen beef and veal will be reduced from 3¢ per lb to 2¢ per lb and the U.S. 0.7¢ per lb tariff on cows for dairying purposes will be eliminated to match Canada's free rate.

Significant reductions in the U.S. tariffs on live hogs and pork products were also negotiated. The U.S. and Canadian 0.5¢ per lb tariffs on hogs and fresh and frozen pork will be eliminated. Canadian exports of certain processed pork products will benefit from the U.S. tariff reduction on hams and shoulders (not boned) from 2¢ per lb to 1¢ per lb and the reduction on pork sausages from 1.6¢ or 1.625¢ per lb to 0.6¢ per lb.

The U.S. tariffs on live horses, edible meat offals and cattle semen will be eliminated

Grains and Oilseeds and Products: The Canada/U.S. tariff negotiation will yield significant benefits for Canadian oilseed and oilseed product exports. The United States will eliminate its tariffs on soybeans, mustardseed and sunflowerseed and reduce the rates on flaxseed from 50¢ to 22¢ per bushel; on rapeseed from 1¢ to 0.4¢ per lb; on edible rapeseed oil from 2.4¢ (10.1 percent) to 7.5 percent; and on hydrogenated rapeseed oil from 5¢ per lb (15.6 percent) to 9 percent. The United States will also eliminate the 2¢ per lb tariff on ground mustard. The results, by eliminating or significantly reducing a number of tariff disparities, will benefit Canadian oilseed producers and processors. The respective concessions on vegetable oils will not be initiated until 1983.

As regards grains, the United States will make a major reduction on its tariff on corn from 25¢ per bushel to 5¢ per bushel. The Canadian tariff on corn, currently 8¢ per bushel, will be reduced to the same 5¢ level. The U.S. tariffs on oats, rye and certified seed corn will be eliminated and the tariff on barley for malting purposes reduced from 7.5¢ per bushel to match the Canadian tariff at 5¢ per bushel. The U.S. tariff of 10 percent on wheat gluten will be reduced to 4 percent if used for animal feeds and to 8 percent for other purposes.

The United States will reduce by 60 percent its tariffs on animal feeds NSPF (except those containing milk) from 7.5 to 3 percent and on rapeseed oilcake and meal from 0.3¢ per lb to 0.12¢ per lb.

The competitive position of the Canadian bakery industry should be significantly enhanced by the elimination of the U.S. tariffs on biscuits and cakes and macaroni and similar pasta products.

Fruits and Vegetables: Important concessions have been obtained in the fruit and vegetable sector. For many years the United States has had a tariff rate quota system on seed and table potatoes whereby the "within-quota" tariff amounted to 37.5¢ per 100 lbs and the "over-quota" tariff amounted to 75¢ per 100 lbs. A long standing objective of the Canadian industry has been to eliminate this system. In the MTN, the United States

agreed to do away with the quotas and to match the tariffs with Canada at 35¢ per 100 lbs. In addition, the U.S. tariff on prepared potato products, including frozen french fries, has been reduced from 17.5 percent to 10 percent and matched with the corresponding Canadian tariffs.

The United States represents a key market for fresh and frozen blueberries which as a result of the MTN will enter duty free.

Canada obtained a number of tariff cuts on a range of other fruits and vegetables, including 60 percent reductions on prepared or preserved onions, frozen cranberries, fiddleheads and rutabagas and a 50 percent reduction on frozen raspberries.

Forage Seeds and Nursery Stock: U.S. tariffs on a range of forage seeds of interest to Canada will be eliminated. These include alsike, red and sweet clover and creeping red fescue seed. The U.S. tariffs on nursery stock with earth attached were reduced from 5.5 to 2.2 percent and 7.5 to 3 percent. The U.S. tariff on fresh-cut flowers is being reduced from 10 to 8 percent.

Alcoholic Beverages

Whiskey has always represented an important agriculture-related export commodity for Canada. Access to that market will be improved in three ways as a result of the MTN. First, the U.S. tariff on Canadian whiskey will be cut from 62¢/gal to 25¢/gal. Second, discriminatory tariff treatment favouring imported Scotch and Irish whiskies over Canadian whiskey will be lessened as the differential in the U.S. tariff is reduced from 11¢/gal to 5¢/gal. Third, the "wine gallon assessment" method of valuation by which bottled whiskey attracted higher duties than bulk whiskey will be abolished, thus removing a disincentive to bottling in Canada. The tariff cut, plus the improvement in tariff treatment vis-à-vis other imported whiskies, will increase profits on this large export item and may well increase exports, whether in bulk or in bottled form, as Canadian whiskey will compete on a more even footing with both domestic bourbons and imported Scotch and Irish whiskies.

Fish and Fish Products

A high Canadian priority objective for fisheries in the tariff negotiations has been achieved with U.S. agreement to eliminate its tariff quota on frozen fish fillets and to use a single rate of 1.875¢/lb on all imports of this product (the current rate for in-quota imports). The elimination of this quota is significant to the fishery industry, because, in the past, it has tended to be filled early in the year by other suppliers whose fishing seasons commence before those in Canadian waters and thus Canadian shipments had to pay the significantly higher rate of 2.5¢/lb. In addition, the reduction or elimination of U.S. tariffs on a range of other fisheries products should open up new export opportunities or provide an

increased rate of return. The 0.35¢/lb duty on frozen mackerel will be reduced to zero. Smoked or kippered herring, currently carrying a tariff of 0.3¢/lb, will go to free, as will canned herring not in oil which now has a duty of 0.5¢/lb. Crabmeat, prepared or preserved, not canned, will have its tariff reduced from 7.5 to 5 percent. Exports of canned salmon to the United States will benefit from tariff reductions from 7.5 to 3 percent. The competitiveness of yellow perch will be increased when the U.S. 1.5¢/lb duty is eliminated, a concession of considerable interest to the Great Lakes fishery.

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S.</u> <u>Item</u>	<u>Brief</u> <u>Description</u>	<u>Base Rate</u>	<u>Offer</u>
<u>Animal and Vegetable Products</u>			
<u>Live Animals</u>			
100.40	Live cattle, under 200 lbs., quota	1.5¢ per lb.	1¢ per lb.
100.43	Live cattle, under 200 lbs., ex-quota	2.5¢ per lb.	1¢ per lb.
100.50	Dairy cows	.7¢ per lb.	Free
100.53	Live cattle, 700 lbs.+, quota	1.5¢ per lb.	1¢ per lb.
100.55	Live cattle, 700 lbs.+, ex-quota	2.5¢ per lb.	1¢ per lb.
100.75	Horses, over \$150 each	3%	Free
100.85	Live swine	.5¢ per lb.	Free
100.95	Live animals, nspf	3.5%	Free
<u>Meats</u>			
106.10	Beef and veal, fresh/ chilled/ frozen	3¢ per lb.	2¢ per lb.
106.40	Pork, fresh/ chilled/ frozen	.5¢ per lb.	Free
106.80	Edible offal, fresh/ chilled/ frozen, not over 20¢ per lb.	.5¢ per lb.	Free
106.85	Edible offal, fresh/ chilled/ frozen, 20c per lb.+	2.5%	Free
107.10	Fresh pork sausages	1.6¢ per lb.	.6¢ per lb.
107.15	Other pork sausages	1.625¢ per lb.	.6¢ per lb.
107.30	Pork, prepared/preserved, not boned	2¢ per lb.	1¢ per lb.
107.52	Canned beef, not corned beef	7.5%	3%
EX 107.6020	Beef and veal, fresh /chilled / frozen, prepared /not otherwise preserved, U.S. Prime/Choice, over 30¢ per lb. (portion controlled beef cuts)	10%	4%
107.6040	Beef, veal, prepared/preserved, other	10%	4%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S.</u> <u>Item</u>	<u>Brief</u> <u>Description</u>	<u>Base Rate</u>	<u>Offer</u>
<u>Fish and Shellfish</u>			
110.28	Mackerel, frozen, whole/ beheaded etc., not scaled	.35¢ per lb.	Free
110.50	Cod, haddock, pollock, Atlantic perch, etc., fresh/ chilled/ frozen/ otherwise processed, quota	1.875¢ per lb.	1.875¢ per lb.
110.55	Cod, haddock, pollock, Atlantic perch, etc., fresh/ chilled/ frozen/ otherwise processed, ex-quota	2.5¢ per lb.	1.875¢ per lb.
110.65	Yellow perch, filleted, fresh/ chilled frozen	1.5¢ per lb.	Free
111.37	Herring, pickled/ salted, not canned, bulk containers under 15 lbs.	6%	4%
111.48	Salmon, pickled/ salted, not canned	4%	3%
111.76	Herring, kippered smoked, not otherwise processed	.3¢ per lb.	Free
112.12	Herring, not in oil, canned, over 15 lb. each	.5¢ per lb.	Free
112.18	Salmon, canned, not in oil	7.5%	3%
112.20	Sardines, canned, not in oil, under 8 oz. each	5%	2.5%
112.94	Fish, canned, nes	12.5%	6.5%
114.25	Crabmeat, prepared / preserved, not canned	7.5%	5%
<u>Dairy Products</u>			
117.15	Cheddar cheese, not processed, quota	15%	12%

UNITED STATES TARIFF OFFER
Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
117.20	Cheddar cheese, processed, quota	20%	16%
<u>Hides, Skins, and Leather; Furskins</u>			
120.17	Bovine hides, skins, other	2%	Free
121.25	Upholstery leather	6%	4.2%
121.30	Calf / Kip upper leather	9%	5.5%
121.65	Fancy leather, nspf	6%	2.4%
123.50	Furskins, fox, silver/ black/ platinum	18.5%	8%
<u>Live Plants; Seeds</u>			
EX 125.30	Bulbs, roots, etc., nes, horticultural, with soil	5.5%	2.2%
125.50	Fruit trees, cuttings/ seedlings, nes	5%	Free
125.65	Rose plants	1¢ each	Free
EX 125.80	Live plants, nspf, with soil	7.5%	3%
126.23	Clover seed, alsike	1¢ per lb.	Free
126.27	Clover seed, red	1¢ per lb.	Free
126.29	Clover seed, sweet	.4¢ per lb.	Free
126.35	Creeping red fescue seed	.5¢ per lb.	Free
<u>Cereal Grains; Milled Grain Products; Malts and Starches</u>			
EX 130.10	Barley for malting	7.5¢ per bu. of 48 lbs.	5¢ per bu. of 48 lbs.
130.30	Corn, certified seed	6¢ per bu. of 56 lbs.	Free
EX 130.35	Corn, yellow dent, not certified seed	25¢ per bu. of 56 lbs.	5¢ per bu. of 56 lbs.

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
130.45	Oats	4¢ per bu. of 32 lbs.	Free
130.60	Rye	6¢ per bu. of 56 lbs.	Free
132.50	Potato starch	1¢ per lb.	.4¢ per lb.
<u>Vegetables</u>			
135.41	Carrots, under 4 inches	6%	1¢ per lb.
135.42	Carrots, other	6%	.5¢ per lb.
137.20	Seed potatoes, quota	37.5¢ per 100 lbs.	35¢ per 100 lbs.
137.21	Seed potatoes, ex-quota	75¢ per 100 lbs.	35¢ per 100 lbs.
137.25	Table potatoes, quota	37.5¢ per 100 lbs.	35¢ per 100 lbs.
137.28	Table potatoes, ex-quota	75¢ per 100 lbs.	35¢ per 100 lbs.
EX 137.86	Fiddlehead ferns	25%	10%
EX 138.50	Rutabagas	17.5%	7%
141.50	Onions, prepared / preserved, not dried	17.5%	7%
EX 141.81	Potatoes, prepared / preserved	17.5%	10%
EX 141.81	Canned corn	17.5%	12.5%
<u>Edible Fruits and Nuts</u>			
146.50	Blueberries, fresh	.3¢ per lb.	Free
146.68	Blueberries, frozen	3%	Free
EX 146.75	Raspberries	14%	7%
EX 146.75	Cranberries, frozen	14%	6%
EX 146.75	Cranberries, other	14%	10%

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UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
<u>Tea, Coffee, Maté and Spices</u>			
EX 161.59	Mustard, ground	2¢ per lb.	Free
161.61	Mustard seeds, whole	.43¢ per lb.	Free
<u>Beverages</u>			
168.45	Irish and Scotch whiskey	51¢ per gal.	20¢ per gal.
168.46	Whiskey, other	62¢ per gal.	25¢ per gal.
<u>Tobacco</u>			
170.35	Tobacco, cigarette leaf, stemmed, not Turkish/oriental	45¢ per lb.	20¢ per lb.
<u>Animal and Vegetable Oils, Fats and Greases</u>			
175.18	Flaxseed (linseed)	50¢ per bu. of 56 lbs.	22¢ per bu. of 56 lbs.
175.39	Rapeseed	1¢ per lb.	.4¢ per lb.
175.48	Soybeans, certified seed	1¢ per lb.	Free
175.49	Soybeans, ex certified seed	1¢ per lb.	Free
175.51	Sunflower seed	.4¢ per lb.	Free
176.45	Rapeseed oil, inedible, not for manufacture of rubber substitutes or lubricating oil	1.8¢ per lb.	.7¢ per lb.
176.46	Rapeseed oil, edible, for manufacture of rubber substitutes or lubricating oil	.45¢ per lb.	Free
176.47	Rapeseed oil, edible, not for manufacture of rubber substitutes or lubricating oil	2.4¢ per lb.	7.5%
178.10	Hydrogenated rapeseed oil	5¢ per lb.	9%
<u>Other Animal and Vegetable Products</u>			
182.20	Biscuits, cakes, similar baked products/puddings, nes	3%	Free

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
182.35	Macaroni, etc., without egg	.5¢ per lb.	Free
182.36	Macaroni, etc., with egg	.7¢ per lb.	Free
EX 182.96	Wheat gluten, for feed	10%	4%
EX 182.96	Wheat gluten, other	10%	8%
EX 184.52	Rapeseed oil-cake, meal	.3¢ per lb.	.12¢ per lb.
EX 184.75	Animal feeds and ingredients, other	7.5%	3%
186.15	Feathers, downs, not ostrich	15%	7.5%
EX 191.15	Bovine semen	2.5%	Free
EX 192.20	Cut flowers, etc., fresh, nes	10%	8%
EX 192.20	Miniature (spray) carnations	10%	4%
<u>Wood and Wood Products</u>			
200.95	Dowel rods/pins, advanced in condition	16 2/3%	7.6%
202.54	Lumber, wood siding, drilled/ treated, other	5%	Free
202.66	Wood moldings, etc., other	8.5%	4.5%
206.50	Broom/mop handles	4%	Free
206.52	Paint brush/ roller handles, wood	4%	Free
207.00	Wood articles, nspf	8%	5.1%
240.00	Veneers, birch/maple, not reinforced, backed	4%	Free
240.03	Veneers, other, not reinforced, backed	5%	Free
240.14	Plywood, birch	7.5%	3%
245.20	Hardboard, over \$96.67 per STN	7.5%	3%
245.50	Particle board, waferboard	10%	4%
245.70	Gypsum building boards	6%	2.4%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
<u>Paper, Paperboard and Products</u>			
251.30	Test or container boards	3%	Free
251.49	Shoeboard	3%	Free
252.67	Book and printing paper	.08¢ per lb. +2%	Free
252.75	Writing paper, over 18 lbs. per ream	.7¢ per lb. +3.5%	2.4%
252.81	Sulphate wrapping paper, over 18 lbs. per ream	4%	Free
252.90	Other paper, over 18 lbs. per ream	10%	4%
254.46	Printing paper, coated	1¢ per lb. +2%	2.5%
254.48	Printing paper, other	1¢ per lb. +4%	4%
254.80	Printing paper, impregnated / coated, not otherwise treated	1¢ per lb. +2%	Free
254.85	Printing paper, impregnated / coated, otherwise treated	1¢ per lb. +4%	1.9%
256.05	Wall paper	5%	Free
256.30	Paper, cut to shape, other, nspf	7.5%	3%
256.52	Boxes, not folded, etc.	7.5%	3%
256.54	Boxes, nes	7%	2.8%
256.70	Articles of pulp, nspf	5%	Free
256.90	Articles of paper, nspf	8.5%	5.3%
273.55	Drawings and plans, engineering, etc., other	4%	Free
274.75	Lithographic printed matter, not over .02 in. thick	6¢ per lb.	Free

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
<u>Textile Fibres and Products</u>			
309.43	Staple filament man-made fibre, non-continuous	7.5%	4.9%
	Man-made fibre yarn, singles		
310.01	not over \$1 per lb.	12.5¢ per lb.	8¢ per lb.
310.02	over \$1 per lb.	16%	10%
	Man-made fibre yarn, plied		
310.10	not over \$1 per lb.	16¢ per lb.	9¢ per lb.
310.11	over \$1 per lb.	13.5%	8.9%
310.91	Yarns for hand work, over 90¢ per lb.	22%	13%
316.60	Cordage, man-made fibres, under 3/16"	12½¢ per lb. +15%	8%
EX 338.30	Woven fabrics of man-made fibres, other	13¢ per lb. +22.5%	17%
347.70	Narrow fabrics of man-made fibres, other	12¢ per lb. +9.5%	7%
355.25	Webs, wadding, batting, non-woven fabrics, man-made fibres	12¢ per lb. +15%	12.5%
355.65	Coated /filled woven / knit fabrics, veg. fibre	8.5%	5.3%
355.81	Coated /filled woven/ knit fabrics, man-made fibre, over 70% rubber or plastic	6%	4.2%
355.82	Coated /filled woven / knit fabrics, man-made fibres, other	12.5¢ per lb. +15%	8.5%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
358.02	Machinery V-belts	8%	5.1%
358.06	Machinery belts, other, of veg. fibres, partly rubber / plastic	8%	5.1%
358.14	Machinery belts, other, of man-made fibres	12.5¢ per lb. +15%	8%
358.50	Clothing, for paper making, etc., man-made fibres	12¢ per lb. +15%	7.5%
359.60	Textile fabrics, nspf, other	8.5%	3.4%
<u>Wearing Apparel and Accessories</u>			
376.56	Rainwear, not cotton, coated/ filled /laminated with rubber /plastics	16.5%	7.6%
380.02	Men's/ boys' apparel, ornamented, wool	42.5%	17%, 23%
380.04	Men's/ boys' apparel, ornamented, man-made fibres	42.5%	Various: 17%, 30%,
380.81	Other men's/boys' apparel, man-made fibres, not ornamented, knit, not shirts and sweaters	25c per lb. +32.5%	Various: 17%, 25%, 30%, 13¢, +32.5%
380.84	Other men's /boys' apparel, man-made fibres, not ornamented, not knit	25¢ per lb. +27.5%	Various: 13%, 17%, 12¢ per lb +27.5%
382.00	Women's /girls' apparel, ornamented, cotton	35%	Various: 14%, 16.5%, 21%
EX 382.04	Women's /girls' apparel, ornamented, man-made fibres	42.5%	Various: 17%, 30%,

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
EX 382.63	Women's/ girls' trousers, slacks, shorts, not ornamented, not knit, wool, over \$4 per lb.	37.5¢ per lb. +21%	17%
382.78	Women's/ girls' apparel, not ornamented, knit, man-made fibres	25¢ per lb. +32.5%	Various: 17%, 30%, 13¢ per lb. +32.5%
382.81	Women's/ girls' apparel, not ornamented, not knit, man-made fibres	25¢ per lb. +27.5%	Various: 12%, 17%, 14¢ per lb. +27.5%

UNITED STATES TARIFF OFFER
Principal Items of Interest to Canada

T.S.U.S Item	Brief Description	Base Rate	Offer
<u>Chemicals and Related Products</u>			
<u>Benzenoid Chemicals</u> 1) 2)			
1) Base Rates of duty take account of ASP valuation where applicat			
2) The United States has proposed a new numbering and nomenclature system for benzenoid chemicals. The T.S.U.S. item in brackets are the new numbers for the chemicals described.			
403.06 (402.08)	Naphthalene	.7¢ per lb. +4%	.5¢ per lb. +2.7%
403.10 (402.16)	Styrene	1.4¢ per lb. +9%	7.4%
403.60 (402.36 - 402.54)	Cyclic organic chemicals, nes	1.7¢ per lb. +12.5%	Various: 7.6% to .5¢ per lb. +17.3%
403.79 (406.96)	Maleic anhydride	1.7¢ per lb. +15.6%	1¢ per lb. +15.6%
405.06 (408.08)	Explosives, other	1.7¢ per lb. +11%	6.5%
405.15 (408.16 to 408.38)	Fungicides, herbicides, pesticides	1.7¢ per lb. +12.5%	Various: 6.8% to 1%
405.25 (408.44 to 409.18)	Pigments, paints, plastic resins	1.4¢ per lb. +9% to 13.5%	Various: 5.8% to .5¢ per lb. +9.1%
405.35 (409.30)	Detergents, etc.	1.7¢ per lb. +13.9%	7.7%
405.40 (409.34)	Plasticizers	1.7¢ per lb. +17.7%	.1¢ per lb. +17.7%
406.70 (410.28 to 410.34)	Color lakes and toners	20.4% to 31.3%	8.3%, 15%, 20%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
407.85 (411.32 to 412.72)	Drugs, nspf	1.7¢ per lb. +12.5% to 28.9%	5.8% to 16.6%
408.80 (413.40)	Vanillin	1.5¢ per lb. +9.5%	8.5%
409.00 (413.50)	Mixtures, paints/enamel paints	3.5¢ per lb. +23%	10%
409.00 (413.51)	Mixtures, other	3.5¢ per lb. +23% but not less than highest rate for applicable component	10%

Chemical Elements, Inorganic and Organic Compounds and Mixtures

415.20	Chlorine	5%	Free
415.35	Phosphorus	2¢ per lb.	Free
415.50	Chemical elements, nspf	5%	3.7%
416.30	Phosphoric acid	.8¢ per lb.	Free
417.16	Aluminum sulphate	.05¢ per lb.	Free
417.18	Aluminum compounds, other	4%	Free
417.22	Ammonia, liquid anhydrous	.62¢ per lb. 6.9% *	2.8%
417.30	Ammonium nitrate (non-fertilizer)	.25¢ per lb.	Free
418.14	Calcium carbide	.21¢ per lb. 2.1% *	1.8%
418.22	Calcium hypochlorite	6%	2.4%
418.28	Dicalcium phosphate	4.5%	Free
418.32	Calcium compounds, other	5%	Free
418.94	Iron compounds, other	5%	3.7%
419.32	Magnesium oxide	1¢ per lb.	Free
419.84	Phosphorus compounds, other	5%	Free
420.88	Sodium chlorate	.37¢ per lb.	Free
420.94	Sodium chloride, bulk	.8¢ per 100 lbs.	Free

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
421.08	Sodium hydroxide	.2¢ per lb.	Free
422.94	Sulphur dioxide	6%	4.2%
423.96	Mixtures of inorganic compounds, other	5%	Free
425.20	Monoamines	5%	3.7%
425.22	Ethylureas and other acyclic amides	5%	3.7%
425.41	Guanidine salts and other acyclic amidines	5%	3.7%
425.42	Nitriles	5%	Free
425.70	Acetic acid	.265¢ per lb. 2.1% *	1.8%
425.99	Organic acids, other	6%	4.2%
426.00	Acetic anhydride	.75¢ per lb. 4.7% *	3.5%
426.18	Organic calcium salts, other	5%	3.7%
426.98	Sodium formate	1¢ per lb. 13.7% *	5.5%
427.04	Sodium salts, other	5%	3.7%
427.60	Acetone	4%	Free
427.88	Ethyl alcohol, non-beverage	3¢ per gal. 4% *	3%
427.97	Methyl alcohol, other	19.5%	18%
427.98	Octyl alcohol	5%	3.7%
428.06	Propyl alcohol	1.5¢ per lb. 16.5% *	14%
428.30	Butylene and propylene glycol	1.5¢ per lb. +7.5% 12.8% *	11.5
428.32	Pentaerythritols	5%	3.7%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
428.34	Ethylene glycol	1.5¢ per lb. +7.5% 15.8% *	12%
EX 428.46	Neopentyl glycol	1.5¢ per lb. +7.5% 13.6% *	6.7%
428.68	Vinyl acetate	.6¢ per lb. +3% 5.2% *	3.8%
428.84	Ethylene oxide	1.5¢ per lb. +7% 11.7% *	9%
428.86	Propylene oxide	1.5¢ per lb. +7% 13.4% *	12%
EX 429.20	Ethylene dichloride	1.5¢ per lb. +7.5%	.6¢ per lb. +3%
429.44	Vinyl chloride	1.25¢ per lb. +6% 15.4% *	12%
EX 429.52	Hydrocarbons, other	5%	3.7%
429.60	Sulphur compounds	5%	3.7%
429.95	Organic compounds, other	5%	3.7%
<u>Drugs and Related Products</u>			
437.57	Hormones, synthetic, other	5%	3.7%
437.60	Hormones, natural, other	5%	3.7%
437.82	Vitamins, synthetic	4%	3.1%
437.84	Vitamins, not artificially mixed, natural	2%	Free
437.86	Vitamins, natural, other	4%	3.1%
438.01	Vitamins in dosage forms, nspf	4%	3.1%
438.02	Drugs in dosage forms, nspf	The rate for the product, but not less than 5%	not less than 3.7%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
439.50	Drugs, other	5%	3.7%
<u>Synthetic Resins and Plastics Materials</u>			
445.05	Acrylic and methacrylic acid resins	1.3¢ per lb. +10% 12.3% *	6.5%
445.30	Polyethylene resins	1.3¢ per lb. +10% 14% *	12.5%
EX 445.50	Polypropylene	1.3¢ per lb. +10%	1¢/lb +8%
446.15	Synthetic rubber	3%	Free
<u>Flavouring Extracts, Essential Oils</u>			
452.58	Pine needle oil	2%	Free
452.80	Essential oils, other	3%	Free
<u>Glue, Gelatin and Related Products</u>			
455.36	Fish glue, under 40¢ per lb.	.25¢ per lb. +3.5%	Free
455.38	Fish glue, 40¢ per lb.†	2¢ per lb. +6%	.8¢ per lb. +2.4%
<u>Surface Active Agents, Soap and Synthetic Detergents</u>			
465.10	Fatty-acid ethers and esters from polyhydric alcohols, other	1.8¢ per lb. +7.5%	1¢ per lb. +4.5%
465.20	Fatty-acid amides, amines and quaternary ammonium salts, other	1.8¢ per lb. +7.5%	1¢ per lb. +4.5%
465.87	Carboxymethyl cellulose salts	8¢ per lb. 11.8% *	6.4%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
465.92	Lignin sulfonic acid and its salts	5%	Free
465.95	Surface active agents, nes	5%	3.7%
466.15	Toilet soap, 20¢ per lb.+	.8¢ per lb. +5%	.5¢ per lb. +3.6%
466.25	Soap and soap powder, other	.5¢ per lb. +4%	.4¢ per lb. +2.9%
466.30	Synthetic detergents	5%	Free
<u>Dyeing and Tanning Products; Pigments and Pigment-like Materials; Inks, Paints and</u>			
473.12	Chrome yellow	5%	3.7% <u>Related</u> <u>Products</u>
473.14	Chromium oxide green	5%	3.7%
473.18	Molybdenum orange	5%	3.7%
473.19	Strontium chromate	5%	3.7%
473.20	Zinc yellow	5%	3.7%
473.30	Iron oxide and hydroxide, synthetic	5%	3.7%
473.70	Titanium dioxide	7.5%	6%
473.76	Zinc oxide, dry	.6¢ per lb.	Free
474.30	Paints and enamels, without titanium	4%	3.1%
474.35	Paints and enamels, with titanium	7.5%	4.9%
474.42	Varnishes, oleoresinous	5%	Free
474.44	Varnishes, cellulose derivative	6¢ per lb.	4¢ per lb.
<u>Explosives</u>			
485.20	Azides, fulminates, etc.	4¢ per lb.	3¢ per lb.

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Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
<u>Fatty Substances, Camphor, Chars and Carbons, Isotopes, Waxes and Other Products</u>			
493.82	Tall oil	5%	Free
494.52	Non-radio-active isotopes and their compounds	5%	Free
495.05	Wadding, gauze, bandages, etc., medicinally coated	6%	2.4%
<u>Non-Metallic Minerals and Products</u>			
<u>Non-metallic Minerals and Products, except Ceramic Products and Glass and Glass Products</u>			
511.25	Concrete mixes	7.5%	4.9%
511.61	Concrete articles, not decorated, except tile	7.5%	4.9%
513.36	Limestone chips / spalls, crushed/ground limestone, other	10¢ per short ton	Free
513.41	Stone chips / spalls, crushed / ground stone, other	2.5%	Free
513.74	Granite, monumental, etc., pitched, etc. / otherwise manufactured	6%	4.2%
517.91	Carbon and graphite articles, nes	7.5%	4.9%
518.21	Asbestos yarn, slivers, etc., articles thereof	4%	Free
518.44	Asbestos-cement articles, other	.1¢ per lb.	Free
518.51	Asbestos articles, nspf	4.5%	Free
519.51	Abrasive paper, sheets, etc.	3%	2.5%
522.81	Mineral wool, bulk, batts, etc.	7.5%	4.9%

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Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
523.91	Mineral substances, other, not decorated	7.5%	4.9%
523.94	Mineral substances, other, decorated	13.5%	6.9%
<u>Ceramic Products</u>			
532.24	Ceramic floor/ wall tiles, glazed	22.5%	19%
532.27	Ceramic floor/ wall tiles, not glazed	24%	20%
532.61	Ceramic construction articles, other	7.5%	4.9%
535.14	Other ceramic insulators, etc.	15%	6%
<u>Glass and Glass Products</u>			
540.71	Glass fibres, bulk, batts, etc.	11%	6.2%
543.27	Ordinary glass, no wire netting, not over 15/32 in. thick, over 7 sq. ft.	2.8¢ per sq.ft.	1.5¢ per sq.ft.
543.61	Coloured, special glass, not over 15/32 in. thick, not over 2 2/3 sq. ft.	1.7¢ per sq.ft. +1%	Free
543.63	Coloured, special glass, not over 15/32 in. thick, 2 2/3 to 7 sq. ft.	2.5¢ per sq. ft. +1%	1¢ per sq. ft. +.4%
543.67	Coloured, special glass, not over 15/32 in. thick, over 7 sq. ft.	2.8¢ per sq. ft. +1%	1.5¢ per sq.ft. +.4%
543.69	Coloured, special glass, over 15/32 in. thick	11.5%	6.3%
544.31	Toughened glass	11%	6.2%
544.41	Laminated glass	9%	5.5%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S.</u> <u>Item</u>	<u>Brief</u> <u>Description</u>	<u>Base Rate</u>	<u>Offer</u>
544.51	Glass mirrors, not over 1 sq. ft.	17.5%	7.8%
544.61	Multiple glazed glass units	11%	4.4%
545.21	Glass containers, other, not over ½ pt.	11¢ per gross	9¢ per gross
545.25	Glass containers, other, over ½ pt., not over 1 pt.	.37¢ per lb.	Free
545.27	Glass containers, other, over 1 pt.	.2¢ per lb.	Free
EX 546.58	Glassware, other, cut/ engraved, over \$5 each	15%	7.2%
EX 546.59	Glassware, nes, except cut/ engraved, over \$5 each	15%	7.2%
548.05	Glass articles, nspf, other	12.5%	6.6%

Metals and Metal Products

Metal-Bearing Ores and
Other Metal-Bearing Materials

601.33	Molybdenum ore	12¢ per lb. moly. content	9¢ per lb. moly. content
601.54	Tungsten ore	25¢ per lb. tungsten content	17¢ per lb. tungsten content
602.20	Zinc-bearing ores	.67¢ per lb. zinc content	.3¢ per lb. zinc content
602.30	Copper-bearing ores, nes	.8¢ per lb. copper content	Free

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
603.30	Zinc dross and skimmings	.75¢ per lb.	.6¢ per lb.
603.40	Materials, chief value molybdenum	10¢ per lb. moly. content +3%	6¢ per lb. moly. content +1.9%
605.28	Gold, unwrought/ semi-manufactured, other	20%	8.2%
605.48	Silver, unwrought/ semi-manufactured, other	10.5%	6%
<u>Iron or Steel</u>			
607.40	Ferromolybdenum	10¢ per lb. moly. content +3%	4.5%
607.51	Ferrosilicon, 60%-80% silicon	.5¢ per lb. silicon content	1.5%
607.53	Ferrosilicon, over 90% silicon	2¢ per lb. silicon content	5.8%
607.57	Ferrosilicon manganese	.46¢ per lb. mang. content +3.5%	3.9%
607.65	Ferrotungsten and ferrosilicon tungsten	21¢ per lb. tungsten content +6%	5.6%
607.70	Ferrovandium	6%	4.2%
608.05	Iron or steel powders, other than alloy	.3¢ per lb.	Free
608.08	Iron or steel powders, alloyed, not stainless	9.5%	4%
608.10	Grit and shot	.3¢ per lb.	1%
608.15	Ingots, etc., not alloy, not over 5¢ per lb.	6%	4.2%
608.16	Ingots, etc., not alloy, over 5¢ per lb.	6%	4.2%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
608.18	Ingots, etc., alloy	8%+ add. duties	4%+ add. duties
608.25	Forgings, not processed, not alloy	6%	4.2%
608.27	Forgings, not processed, alloy	8%+ add. duties	5.1%+ add. duties
608.41	Deformed concrete reinforcing bars, not alloy, over 5¢ per lb.	7.5%	4.9%
608.46	Bars, other, not alloy, not coated, not cold formed, over 5¢ per lb.	7%	4.7%
EX 608.52	Bars, other, alloy, not cold formed	10.5%+ add. duties	6%+ add. duties
EX 608.52	Bars, other, alloy, cold formed	10.5%+ add. duties	7.5%+ add. duties
608.61	Hollow drill steel, not alloy, over 8¢ per lb.	7.5%	4.9%
608.62	Hollow drill steel, alloy	9.5%+ add. duties	5.7%+ add. duties
608.71	Wire rods, not alloy, not tempered etc., over 4¢ per lb.	.25¢ per lb. 2.2% *	1.9%
608.75	Wire rods, not alloy, tempered etc., over 4¢ per lb.	.375¢ per lb. 2.7% *	2.3%
EX 608.76	Wire rods, alloy, not tempered etc., other	.25¢ per lb. +4%+ add. duties 5.5% *	4.5% +add. duties
608.82	Black plate, not clad/ plated/ cut, etc., other	8%	3.2%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
EX 608.84	Plates, other, not alloy, not clad/ plated/ cut, etc., not cold rolled	7.5%	6%
EX 608.84	Sheets, other, not alloy, not clad/ plated/ cut, etc., not cold rolled	7.5%	4.9%
EX 608.85	Plates, other, alloy, not clad/ plated/ cut, etc., not cold rolled	9.5%+ add. duties	3.8%+ add. duties
608.87	Plates and sheets, other, not alloy, not clad/ plated/ cut, etc., cold rolled	8%	5.1%
EX 608.88	Plates, other, alloy, not clad/ plated/ cut, etc., cold rolled	10%+ add. duties	5.8%+ add. duties
608.92	Tin plate and sheet, not cut etc., over 10¢ per lb.	.8¢ per lb. 4.6% *	3.5%
EX 608.95	Plates, other, coated, not cut etc., not alloy, over 10¢ per lb.	.1¢ per lb. +8% 8.7% *	5.4%
EX 608.95	Sheets, other, coated, not cut etc., not alloy, over 10¢ per lb.	.1¢ per lb., +8% 8.6% *	6.5%
609.03	Strip, not cut, etc., not alloy, over .01, not over .05 inch thick	8.5%	3.4%
609.04	Strip, not cut, etc., over .05 inch thick	9.5%	5.7%
EX 609.07	Strip, not cut, etc., other, alloy, over .01, not over .05 inch thick	10.5%+ add. duties	6% +add. duties
EX 609.08	Strip, not cut etc., other, alloy, over .05 inch thick	11.5%+ add. duties	6.3%+ add. duties

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER.

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
609.40	Round wire, not alloy, under .06 inch diam.	8.5%	5.3%
609.41	Round wire, not alloy, .06 inch diam. +, not over .25% carbon	.3¢ per lb. 1.7% *	1.5%
609.43	Round wire, not alloy, .06 inch diam. +, over .25% carbon	8.5%	5.3%
	Angles, etc., hot rolled, cold formed, not advanced, over .29¢ per lb./ft.		
609.80	not alloy	.1¢ per lb. 1% *	.9%
609.82	alloy	1¢ per lb. +2% +add. duties	2% +add. duties
609.84	Angles, etc., hot rolled, cold formed, advanced, over .29¢ per lb./ft., not alloy	6.5%	4.4%
610.20	Rails, not alloy	.05¢ per lb. .6% *	.3%
610.25	Joint bars, tie plates, not alloy	.125¢ per lb. 1% *	.9%
	Pipes, etc., welded etc., walls not thinner .065 inch, .375 inch +outside diameter		
610.32	not alloy	.3¢ per lb. 2.2% *	1.9%
610.37	alloy	.3¢ per lb. +4% +add. duties	4.9% +add. duties

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
610.39	Oilwell casing, steel pipe, other, not threaded, etc. not alloy	.1¢ per lb. .5% *	.5%
610.40	alloy	.1¢ per lb. +4% +add. duties 4.3% *	3.3% +add. duties
	threaded, etc.		
610.42	not alloy	7.5%	6%
610.43	alloy	11% +add. duties	6.2% +add. duties
610.48	Hollow bars, not for bearings, not alloy	11%	6.2%
610.49	Other pipe and blanks, not for bearings, not alloy	10.5%	8%
610.51	Hollow bars, not for bearings, alloy	13% +add. duties	7.5% +add. duties
610.52	Other pipe and blanks, not for bearings, alloy	13% +add. duties	7.5% +add. duties
610.58	Cast iron pipes and tubes, alloy	12% +add. duties	6.5% +add. duties
610.62	Cast iron fittings for cast iron pipe, not malleable, not alloy	10%	5.8%
610.65	Cast iron fittings for other pipe, not malleable, not alloy	3%	2.5%
610.66	Cast iron fittings for other pipe, not malleable, alloy	5% +add. duties	3.7% +add. duties
610.80	Pipe fittings, other	11%	6.2%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
<u>Copper</u>			
612.06	Unwrought, other	.8¢ per lb. copper content 1.3% 2)	1.2% 1)
612.10	Waste and scrap, other	.8¢ per lb. copper content 5% 2)	Free 1)
612.31	Bars, sheets, coil strip, not cut, etc., not alloy	1.4¢ per lb. 1.6% 2)	1% 1)
612.32	Plates, straight strip, not cut, etc., not alloy	.6¢ per lb. +11%	4.7% 1)
612.39	Brass sheet etc., not cut etc., not clad	.8¢ per lb. copper cont. +1¢ per lb. 2.2% 2)	1.9% 1)
612.60	Wrought rods, not alloy	1.4¢ per lb. 1.5% 2)	1.2% 1)
612.72	Wire, other, not metal coated/plated	.8¢ per lb. copper content +6%	4% 1)
613.02	Seamless pipe, tube, not alloy	2.6¢ per lb.	1.5% 1)
613.10	Seamless pipe, tube, alloy	.8¢ per lb. copper cont. +1¢ per lb. 1.5% 2)	1.4% 1)
613.12	Pipe, tube, other, alloy	.6¢ per lb. +7.5%	4.5% 1)
<u>Aluminum</u>			
618.02	Unwrought, other, not alloy	1¢ per lb.	Free

1) Specific or compound tariffs apply when the price of copper is less than 24¢ per lb.

2) Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
618.06	Unwrought, other, alloy	1¢ per lb.	Free
618.10	Waste and scrap	.7¢ per lb. 2.5% *	2%
618.17	Angles, shapes, sections	9.5%	5%
618.20	Wire, not coated/plated	6%	4.2%
618.25	Plates, etc., not clad	2¢ per lb.	3%
618.40	Flakes	2.5¢ per lb. 2.3% *	2%
618.47	Pipes, tubes, etc., other	9.5%	5.7%
<u>Nickel</u>			
620.08	Plates and sheets, clad, not cut etc.	12%	6%
620.10	Bars, plates, etc., not cut etc., not cold worked	5%	3.5%
620.40	Pipes, tubes, blanks, not cold worked	3%	2.5%
620.42	Pipes, tubes, blanks, cold worked	4%	3%
620.46	Pipe and tube fittings	5%	3.6%
<u>Lead</u>			
624.03	Unwrought, other	1.0625¢ per lb. lead content 5.2% *	4%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER
Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
<u>Zinc</u>			
626.02	Unwrought, not alloy	.7¢ per lb.	.6¢ per lb.
626.10	Zinc waste / scrap	.75¢ per lb. 5.2% *	2.1%
<u>Other Base Metals</u>			
628.45	Indium, unwrought, waste / scrap	5%	Free
628.55	Magnesium, unwrought, not alloy, waste / scrap	20%	8%
EX 629.15	Titanium, unwrought	18%	15%
629.20	Titanium, wrought	18%	15%
632.02	Antimony, unwrought, waste / scrap, not alloy	1¢ per lb.	Free
632.04	Arsenic, unwrought, waste/ scrap, not alloy	2¢ per lb.	Free
632.34	Mercury, unwrought, waste/ scrap, not alloy	12.5¢ per lb.	7.5¢ per lb.
632.42	Silicon, unwrought waste/ scrap, not over 99.7% silicon, not alloy	2¢ per lb. silicon cont.	5.3%
632.43	Silicon, unwrought, waste/ scrap, over 99.7% silicon, not alloy	5%	3.7%
632.46	Strontium, unwrought, waste/ scrap, not alloy	5%	3.7%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER
Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
632.48	Tellurium, unwrought, waste / scrap, not alloy	4%	Free
632.68	Alloys barium, boron, calcium, strontium, thorium, vanadium, unwrought, waste / scrap	7.5%	3%
633.00	Other base metals, wrought	9%	5.5%
<u>Metallic Containers</u>			
640.20	Drums, flasks, etc., stainless steel	7.5%	3%
640.30	Drums, flasks, etc., other	5%	Free
640.35	Reservoirs, etc., over 75 gallons	6.5%	2.6%
640.40	Collapsible metal tubes	6%	2.4%
<u>Wire Cordage; Wire Screen, Netting, Fencing; Bale Ties</u>			
642.25	Paper-making wires and cloth, over 55 meshes/ lin. inch	25%	10%
642.27	Paper-making wires /cloth, other	17.5%	7.8%
642.30	Fourdiner wires	25%	10%
642.80	Cloth, gauze, etc., not cut, not woven, other	9.5%	5.7%
642.87	Cloth, gauze, etc., cut, other	7%	4.7%
<u>Metal Leaf and Foil, Metallics</u>			
644.02	Copper foil, not over .006 inch thick	1.5¢ per lb. 1.8% *	1%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
644.95	Embossing/stamping materials, mounted	.15¢ per 100 sq. in. 7% *	4.7%
<u>Fasteners, Locks, Builders' Hardware, Furniture, Luggage, Saddlery Hardware</u>			
646.17	Drive pins, etc., for power tools, threaded	7.5%	4.9%
646.27	Brads, nails, etc., iron/steel, cut, one piece, not over 2 inches long	4%	3.1%
646.28	Brads, nails, etc., iron/steel, cut, one piece, over 2 inches long	.1¢ per lb.	.5%
646.30	Brads, nails, etc., iron/steel, one piece, other	1.2¢ per lb. 4.1% *	3.2%
646.32	Brads, nails etc., iron/steel, 2+ pieces	1.6¢ per lb. 2.9% *	2.3%
646.34	Brads, nails, etc., copper	8%	5.1%
646.36	Brads, nails, etc., other	9.5%	5.7%
646.41	Rivets, other	7%	4.7%
646.54	Bolts, bolts and nuts together, iron/steel	.2¢ per lb.	.7%
646.56	Nuts, iron/steel	.1¢ per lb.	.2%
646.57	Studs, studding, iron/steel	7%	4.7%
646.58	Machine screws, iron/steel, .375 inch+long, .125 inch+diameter, not cap screws	.5¢ per lb.	.45¢ per lb.

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
646.60	Screws, iron/steel, other, shanks, threads, not over .24 inch diam.	11%	6.2%
646.65	Spiral, other lock washers	10%	5.8%
646.72	Assembled bolts, screws, washers, screw eyes, etc., iron /steel	9.5%	5.7%
646.75	Bolts, nuts, etc., other base metal, shanks, threads, holes, not over .24 inch diam.	11.5%	6.3%
646.76	Bolts, nuts, etc., other base metal, shanks, threads, holes, over .24 inch diam.	9%	5.5%
646.77	Studs/studding, other base metal	8%	5.1%
646.78	Assembled bolts, screws, washers, screw eyes, etc., other base metal	9.5%	5.7%
646.92	Locks / padlocks, base metal, other	9.5%	5.7%
647.03	Hinges, iron /steel/ aluminum /zinc, other	9.5%	5.7%
649.23	Chain saw blades, specified alloy metals	15%	7.2%
649.24	Chain saw blades, other	4.5%	3.4%
649.29	Metal parts for saws, etc., other	5%	3.7%
649.43	Cutting tools, cutting part specified alloy metals	15%	7.2%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
649.49	Interchangeable tools, not for cutting metal	5%	3.7%
650.91	Scissors, shears, blades, over \$1.75/dozen	10¢ each +22.5%	10¢ each +12%
651.47	Hand tools, parts iron /steel	8.5%	5.3%
652.09	Flexible metal hose/ tubing	10%	5.8%
652.18	Power transmission chain, chains, parts, other	6%	4.2%
652.21	Anchor, stud, chain, chains, parts	.5¢ per lb.	Free
652.35	Chain, chains, parts, iron / steel, other	9.5%	5.7%
652.88	Springs, leaves, base metal, other	9.5%	5.7%
652.94	Columns, pillars, etc., iron /steel, not alloy, other	3.5%	2.8%
652.98	Hangers, buildings, bridges, etc., parts, base metal, not iron /steel	9.5%	5.7%
653.15	Wire, rods, tubes, etc., welding, etc., other	5%	Free
653.25	Zinc anodes, cathodic protection electro- plating	9.5%	5.7%
653.39	Illuminating articles, parts, other	19%	7.6%
656.10	Gold articles	20%	8.2%

UNITED STATES TARIFF OFFER
Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
657.15	Tin plate articles	6%	2.4%
657.24	Paper clips	9.5%	3.8%
657.25	Articles, iron /steel, other	9.5%	5.7%
657.30	Copper articles, not alloy	.6¢ per lb. +11% 11.3% *	6.3%
657.35	Copper articles, other	.6¢ per lb. +7.5% 7.7% *	5%
657.40	Aluminum articles	9.5%	5.7%
657.50	Nickel articles	9%	5.5%
657.60	Tin articles	6%	4.2%
657.75	Lead articles, over 13 1/3¢ per lb.	5.5%	3.9%
657.80	Zinc articles	9.5%	5.7%
<u>Machinery and Mechanical Equipment</u>			
660.10	Steam, other boilers, parts	6.5%	4.4% ^c
660.22	Gas generators, parts, other	7%	2.8%
660.30	Steam turbines, parts	7.5%	4.9% ^c
660.42	Compression-ignition piston engines	5%	3.7%
EX 660.44	Piston engines, not compression-ignition, for automobiles /trucks/ buses	4%	3.1%

* Base rate for calculating stages of reduction
c Implementation of concession rate is dependent on coverage
under the Government Procurement Agreement

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
EX 660.44	Piston engines, not compression-ignition, other	4%	Free
EX 660.46	Non-piston aircraft engines	5%	Free
EX 660.46	Non-piston engines, other	5%	3.7% ^c
660.52	Parts of piston engines, not compression-ignition, other	4%	3.1%
660.54	Parts of other internal combustion engines	5%	3.7%
660.70	Turbines, parts	7.5%	4.9% ^c
660.96	Stock pumps for pulp/ paper making	5%	Free
660.97	Pumps for liquids, other	5%	3.7%
661.10	Fans, blowers, other	7%	4.7%
661.20	Air conditioning machines, parts	5.5%	2.2%
661.25	Furnace burners, etc., parts	4.5%	3.4%
661.30	Industrial / laboratory furnaces, ovens, parts	9.5%	5.7%
661.35	Refrigerators, equipment, parts	5%	3.7%
661.54	Rolling machines, for pulp/ paper, parts	5%	Free
661.56	Rolling machines, other	5%	3.7%
661.67	Pulp /paper machinery, parts	6%	2.4%
661.68	Machinery for treatment of materials by temperature change, other	6%	4.2%

c Implementation of concession rate is dependent on coverage under the Government Procurement Agreement

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
662.20	Bottling / labelling / packaging, etc., machines, other, dishwashing machines, parts	5.5%	3.9%
662.30	Weighing machines, scales, etc., other, parts	9%	5.5%
662.50	Spraying machines, etc., other, parts	5%	3.7%
EX 664.05	Peat excavators	5%	Free
EX 664.05	Mechanical shovels, excavators, etc., for earth/ minerals, etc., other, parts	5%	2.5%
664.10	Elevators, hoists, etc., conveyors, parts, nspf	5%	2%
666.10	Lawn mowers, parts	10%	4%
666.25	Food/drink machinery, parts, not for sugar	5.5%	3.9%
668.00	Pulp/paper/paper-board making machinery	3.5%	Free
668.02	Pulp/paper/paper-board machinery, other	5%	2%
668.04	Stock treating parts for pulp/paper/paperboard machines	7%	4.7%
668.06	Parts for pulp/paper/paper- board making machinery	3.5%	Free
668.07	Parts for other pulp/paper/ paperboard machinery	5%	3%
668.20	Printing machinery, etc., not for textiles	6%	4.2%
668.38	Steel plates, etc., for printing	5%	Free
670.40	Textile & clothing washing machines	7%	2.8%
670.43	Other machinery for washing etc., textiles & articles (including dryers)	8%	5.1%
670.58	Hatch needles for knitting machines	50¢ per 1,000 +15%	10%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
674.10	Converters, etc., for metallurgy/foundries, parts	4.5%	Free
674.20	Metal rolling mills, parts	7.5%	4.9%
674.35	Machine tools, metal working, other	7.5%	4.9%
674.42	Machine tools, other	5%	3%
EX 674.53	Parts/accessories for machine tools	7%	4.7%
674.70	Hand directed/controlled non-electric tools, other	4.5%	3.4%
674.90	Gas operated welding etc., appliances, other, parts	4.5%	Free
676.07	Typewriters, non-calculating, other	5.5%	2.2%
676.15	Data-processing machines	5.5%	3.9%
676.30	Office machines, nspf	5%	3.7%
676.50	Typewriter parts	9.5%	5.7%
676.52	Other parts for office machines, etc.	5.5%	3.9%
678.20	Machines for working mineral substances/products, parts	5%	3.7%
678.35	Machines for molding/forming rubber/plastics, parts	5.5%	3.9%
678.40	Automatic vending machines, parts	5.5%	3.9%
678.50	Machines, nspf, parts	5%	3.7%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
680.07	Molders' patterns for castings	6%	4.2%
680.12	Molds for rubber/plastics, other	5.5%	3.9%
680.15	Molds for metals/carbides/glass/minerals	5.5%	3.9%
680.20	Taps, valves, etc., hand operated, check, parts, copper	.6¢ per lb. +9% 9.3% 1)	5.6%
EX 680.22	Taps, valves, etc., hand operated, check, parts, iron/steel	11%	8%
EX 680.22	Taps, valves, etc., hand operated, check, parts, other	11%	4.4%
680.27	Taps, valves, etc., parts, other	5%	3.7%
EX 680.35	Roller bearings, parts	1.7¢ per lb. +7.5% 13% 2)	6.5%
680.40	Forged steel grinding balls	6%	4.2%
680.43	Speed changers, manual for pulp/paper/paperboard making machines, parts	4.5% (Currently 3.5%)	Free
680.47	Speed changers, other, parts	\$1.12 each +17.5%	50¢ each +7.7%
680.48	Other parts for speed changers	22.5%	9%
680.50	Pulleys, pillow blocks, shaft couplings, parts	9.5%	5.7%

1) Base rate for calculating stages of reduction

2) Base rate for calculating stages of reduction, including estimate for final list valuation.

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
680.54	Chain sprockets, clutches, universal joints, parts	9.5%	5.7%
680.90	Machinery parts, not electrical, nsfp	9.5%	5.7%
<u>Electrical Machinery and Equipment</u>			
682.30	Motors, 1/40†, not over 1/10 h.p.	6%	4.2%
682.60	Generators, converters, rectifiers, inductors, parts	7.5%	3%
683.60	Starting/ignition equipment for internal combustion engines, etc., parts	4%	3.1%
683.65	Electrical lighting equipment for motor vehicles, parts	4%	Free
683.95	Industrial, etc., electric furnaces, ovens; brazing etc. machines, parts	5%	2.5%
EX 684.30	Cooking stoves, parts, not microwave ovens	4%	Free
684.40	Furnaces, heaters, ovens, parts	5%	3.7%
684.62	Telephonic instruments/apparatus, parts	8.5%	5.3% ^c
684.70	Microphones, loudspeakers, amplifiers, etc., parts	7.5%	4.9%
685.70	Sound/visual signalling apparatus, parts	4%	3.1%
685.90	Switches, relays, etc., making/breaking/protecting circuits, switchboards (not telephone), control panels, parts	8.5%	5.3%
686.60	Sealed-beam lamps	4%	3.1%
686.80	Filament lamps, less than 100V, other	4%	Free
687.30	Electric luminescent lamps	5%	2%

c Implementation of concession rate is dependent on coverage under the Government Procurement Agreement.

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
687.60	Electronic tubes, etc., parts, not TV/cathode ray tubes	6%	4.2%
688.04	Insulated conductors, wiring sets, no fittings, over 10% copper	8.5%	5.3%
688.06	Insulated conductors, wiring sets, no fittings, other	7.5%	4.9%
688.40	Electrical articles, parts, nspf	5.5%	3.9%
<u>Transportation Equipment</u>			
690.05	Rail locomotives, tenders	5.5%	3.9%
690.10	Rail vehicles, self- propelled	11.5%	6.3%
690.25	Axles, parts, axle bars for locomotives/railway rolling stock	.1¢ per lb.	.5%
690.35	Parts for railway cars, not axles, wheels, brake regulators	9%	5.5%
690.40	Other parts for rail loco- motives and rolling stock	5.5%	3.9%
692.14	Fire engines	8.5%	5.3%
692.16	Special service/function vehicles, other	5%	3.7%
EX 692.27	Automotive parts, not bodies, not truck/tractor body parts	4%	3.1%
692.35	Tractors, parts, not agricultural	5.5%	2.2%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
692.40	Fork lift, etc., trucks/ tractors, parts, for factories, etc.	4.5%	Free
692.60	Vehicles, (including trailers), 8% not self-propelled, nspf, parts	8%	3.2%
694.40	Airplanes	5%	Free
694.60	Parts for aircraft	5%	Free
696.05	Yachts, not over \$15,000 each	2%	1.5%
696.10	Yachts, over \$15,000 each	5%	1.5%
696.15	Parts for yachts	6%	4.2%
696.30	Canoes, paddles, wood	4%	Free
696.35	Pneumatic craft	6%	4.2%
696.40	Other pleasure boats not for motors/sails	10%	4%
696.60	Buoys, floating structures, not vessels	9.5%	3.8%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
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Specified Products; Miscellaneous Non-enumerated Products

Gloves

705.86	Gloves, rubber/plastic, other	35%	14%
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Optical Goods

708.01	Ophthalmic lenses, not mounted	9.5%	5.6%
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708.45	Eyeglasses etc., parts, over \$2.50 per doz.	15%	7.2%
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708.47	Frames, mountings for eyeglasses, parts	15%	7.2%
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EX 708.53	Telescopes, other, not for infrared light	20%	8%
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Medical and Surgical Instruments and Apparatus;
X - Ray Apparatus

709.17	Electromedical/medical apparatus, parts	6%	4.2%
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709.19	Dental burs	11%	6.2%
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709.27	Medical, etc., instruments, apparatus, other, parts	18%	7.9%
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709.50	Hearing aids, parts	6%	4.2%
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709.55	Artificial teeth, dentures, not plastic	22.5%	9%
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709.56	Bone /joint protheses, etc.	18%	7.2%
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709.57	Orthopedic appliances, etc., other	10%	5.8%
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709.66	Radiation apparatus, parts, not X-ray	6%	4%
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UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
<u>Surveying, Navigational, Meteorological, Drawing and Mathematical Calculating Instruments; Measuring and Checking Instruments, NSPF</u>			
710.46	Navigational instruments, parts	5%	Free
710.50	Meteorological, hydrological etc., instruments, other, parts	11%	4.4%
710.80	Drafting, etc. instruments/machines, parts, other	7.5%	4.9%
<u>Measuring, Testing and Controlling Instruments</u>			
711.82	Flow meters, anemometers, specified heat meters	\$1.12 each +17.5%	49¢ each +7.6%
711.83	Parts for flow meters, anemometers, specified heat meters	22.5%	9%
712.15	Radiation measuring/ detecting instruments/ apparatus, parts	7%	4.7%
712.47	Electric aircraft instruments/apparatus, parts	6%	4.2%
712.49	Electrical measuring/ checking/analyzing/ controlling instruments/ apparatus, other, parts	10%	4.9%
713.15	Parts of meters	22.5%	9%
<u>Photographic Equipment and Supplies</u>			
722.04	Motion picture cameras, with/without sound, \$50+ each	6%	4.5%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
722.10	Other cameras, enlargers, etc., lense 50% + total value of article	12.5%	5%
722.16	Other cameras, not fixed focus, over \$10 each	7.5%	3%
722.30	Parts cameras, enlargers, etc., having lense 50%+ value of article	12.5%	5%
722.34	Parts cameras, enlargers, etc., other	10%	5.8%
722.96	Equipment processing/ printing motion picture film	5%	3.7%
723.15	Film, other than motion pictures	5%	3.7%
<u>Musical Instruments, Parts, Accessories</u>			
725.10	Pipe organs	5%	Free
725.30	Cymbals	5%	Free
726.62	Parts for pipe organs, not player parts	5%	3.7%
<u>Furniture, Pillows, Cushions and Mattresses; Non-Textile Floor Coverings</u>			
727.02	Chairs dentists'/barbers' etc., rotating, etc., parts	5.5%	3.9%
727.04	Hospital/medical, etc. furniture, parts, other	8.5%	5.3%
727.06	Furniture for motor vehicles, parts	4%	3.1%
EX. 727.33	Wood chairs, not teak	8.5%	5.3%
727.35	Other wood furniture	5%	2.5%
727.40	Parts of wood furniture	8.5%	5.3%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
727.45	Furniture of textiles, not cotton	17.5%	7%
727.47	Furniture, parts, reinforced/laminated plastic	15%	6%
727.48	Furniture, parts, rubber/ other plastic	6%	2.4%
727.55	Furniture, parts, other	10%	4%
728.25	Floor coverings, nspf	8.5%	5.3%
<u>Arms & Ammunition; Fishing Tackle; Wheel Goods; Sporting Goods, Games and Toys</u>			
730.93	Munitions, ammunition etc. parts, other	9%	3.6%
731.60	Sport fishing equipment, parts, nspf	12.5%	9%
734.15	Board games, dominoes, etc., parts	10%	5.8%
734.20	Game machines, parts	5.5%	3.9%
734.80	Hockey equipment, parts, not skates	4.5%	Free
734.91	Ice skates, footwear attached	10%	5.8%
734.93	Ice skates, other	5%	2%
734.95	Toboggans	5%	Free
EX 734.96	Cross country skis	8%	3.5%
EX 734.99	Sleds etc., other	9%	5.5%
735.20	Games, sport, playground etc. equipment, parts, nspf	10%	5.8%
737.30	Stuffed toy animals, not dolls, no mechanism, over 10¢ per inch/height	9%	5.5%

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

<u>T.S.U.S. Item</u>	<u>Brief Description</u>	<u>Base Rate</u>	<u>Offer</u>
<u>Jewellery, Related Articles</u>			
740.10	Jewellery etc., precious metals, stones, pearls, etc., not silver	12%	6.5%
<u>Buttons, Buckles, Pins, other Fastening Devices; Artificial and Preserved Flowers and Foliage; Millinery Ornaments; Trimmings and Feather Products</u>			
745.70	Slide fasteners, not over 4¢ each	25%	15%
745.72	Slide fasteners, over 4¢ each	20%	15%
745.74	Parts for slide fasteners	35%	23%
<u>Combs; Hair Ornaments; Brooms and Brushes; Paint Rollers; Umbrellas and Canes</u>			
751.05	Umbrellas	20%	8.2%
751.20	Umbrella frames, other metal parts umbrellas, canes, etc.	30%	12%
<u>Matches and Pyrotechnics; Candles; Blasting Caps; Smokers' Articles</u>			
755.15	Fireworks	12¢ per lb. incl. package	5¢ per lb. incl. package
<u>Rubber and Plastic Products</u>			
770.05	Laminated plastic plates/sheets	2.5¢ per lb. +4.5% 7.4% *	4.8%
770.07	Other laminated plastic articles	8¢ per lb. +7% 10.9% *	4.4%

* Base rate for calculating stages of reduction

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
770.10	Reinforced plastic articles	10¢ per lb. +8.5% 11.6% 1)	6.3%
771.30	Cellulose film/strip/sheets, not over .003 inch thick, other	11%	6.2%
771.31	Cellulose film/strip/sheets, over .003 inch thick, other	8%	3.7%
EX 771.42	Flexible film/strip/sheets, not cellulose, other	6%	4.2%
771.55	Plastic/rubber profile shapes, not cellulose, other	10%	5.8%
772.06	Rubber/plastic tableware	10.5¢ per lb. +8% 17.5% 1)	7%
772.09	Rubber/plastic trays	8.5%	5.3%
772.20	Rubber/plastic containers	7.5%	3%
772.25	Rubber/plastic buckets/pails	8.5%	3.4%
772.35	Rubber/plastic curtains, etc./furnishings	6%	4.2%
772.42	Rubber/plastic specified druggists articles/sundries	6%	4.2%
772.51	Pneumatic tires, not bicycle/airplane/agricultural	5.7% 2)	4%
772.54	Tires, not pneumatic	5%	Free

1) Base rate for calculating stages of reduction

2) This item has been subject to final list valuation. The actual tariff rate is 4% but with that valuation the base rate, which will also be used for calculating stages of reduction, is 5.7%.

UNITED STATES TARIFF OFFER

Principal Items of Interest to Canada

T.S.U.S. Item	Brief Description	Base Rate	Offer
772.60	Tubes, not bicycle/ agricultural	5%	3.7%
772.65	Rubber/plastic hose/pipe/ tubing nspf	4%	3.1%
EX 772.70	Rubber/plastic wall coverings, not vinyl-coated/fabric backed	6%	4.2%
772.80	Rubber/plastic handles/ knobs	10¢ per lb. +8.5% 12% *	6.5%
772.85	Rubber/plastic closures	8.5%	5.3%
EX 774.60	Plastic flowers, fruit, foliage, etc., other	8.5%	3.4%
EX 774.60	Rubber/plastic articles, other	8.5%	5.3%
790.55	Pressure sensitive sheets/ strips/etc./other flat shapes/forms	10%	5.8%
791.60	Leather apparel belts	8.5%	5.3%
792.10	Gelatine/glue articles, nspf	6%	4.2%

* Base rate for calculating stages of reduction

EUROPEAN ECONOMIC COMMUNITY

Industrial Products

Summary: The European Economic Community (EEC) which is Canada's second largest export market after the United States, will be making tariff reductions of varying amounts on a considerable range of items of interest to Canadian exporters. In the area of industrial products, over \$1 billion worth of Canadian trade will benefit from tariff reductions averaging about 30 percent. The average EEC tariff on industrial products will be reduced from 8.7 percent to about 6 percent.

An important consideration in identifying areas for industrial cooperation between EEC and Canadian enterprises under the Canada/EEC Framework Agreement is the availability of markets in the EEC for Canadian products. Improved terms of access in this sector should facilitate such cooperation between EEC and Canadian companies. Key markets within the EEC for Canadian industrial exports include Germany, France, the United Kingdom and Italy.

Forest Products: Most Canadian exports of forest products will benefit from EEC tariff cuts. Of major interest are reductions in EEC tariffs on groundwood printing and writing paper (from 12 to 9 percent); corrugated paper and paperboard (from 14 to 11 percent); other impregnated paper (from 12 to 8 or 9 percent); and planed construction lumber (from 5 to 4 percent).

The EEC will also be reducing its tariff on newsprint by 30 percent to a new level of 4.9 percent, while maintaining a GATT-bound duty-free quota of 1.5 million metric tons. Current Canadian exports normally enter duty free. For softwood plywood, the EEC will reduce its tariff from 13 to 10 percent, while the GATT-bound duty-free quota will be enlarged to 600,000 cubic meters annually from 400,000 cubic meters.

Canadian exports of forest products face strong competition in the EEC market from Scandinavian countries which, under EEC/EFTA arrangements, will enjoy unrestricted duty-free access by 1984. Besides opening up new market opportunities for Canadian exports, the reduction in EEC tariffs on paper products and lumber and the enlargement of quotas should help to maintain Canada's competitive position vis-à-vis Scandinavian suppliers.

Expanded use of the Canadian timber frame construction technique in France and Britain, along with last year's approval by German standards authorities of Western Canadian plywood for residential sheathing applications, will assist Canadian exporters in taking advantage of EEC tariff reductions.

Non-ferrous Metals: It was not possible to achieve fully the Canadian objective of eliminating or substantially reducing the EEC tariff over the whole range of non-ferrous metals and semi-fabricated products. Nevertheless, reductions in semi-fabricated products will be of interest to Canadian exporters. MTN reductions by the EEC will apply to semi-fabricated nickel products (from 6.5 to 4.6 percent and 6 to 4.4 percent); unwrought aluminum (from 7 to 6 percent); aluminum bars, plates and sheets (from 12 to 10 percent); and copper bars, plates and sheets (from 8 to 6 percent). Currently ores, concentrates and some ingot metal such as copper and nickel are duty free into the EEC. Rates of duty on primary lead and zinc remain unchanged at 3.5 percent.

Iron and Steel: Prospects for increased sales to the EEC in the immediate term may be influenced by excess steel capacity within the Community and measures taken by the European Commission under its anti-dumping legislation to establish basic prices on imports. However, Canadian producers should benefit over the longer term from such EEC tariff reductions as that on hot rolled wire rod (from 7 to 4.9 percent); hot rolled steel bars and rods (from 6 to 4.4 percent); hot rolled steel sheets (from 7 to 4.9 percent); and rolled blooms and billets (from 4 to 3.2 percent).

Textiles, Clothing and Miscellaneous Consumer Products: The EEC has reduced rates of duty on virtually all products falling within this sector by a trade-weighted average of about 25 percent. These extensive tariff reductions, combined with quantitative limitations in place on imports from various third countries, should improve opportunities for sales by Canadian textile and clothing producers in the EEC market. Reductions of interest include synthetic woven fabrics (from 13 to 10 percent); carpeting (from 20 to 8.9 percent) and fur articles (from 9.5 to 6 percent).

In the consumer products sector, EEC tariff reductions include a number of items which have promising potential for growth. These include: hockey equipment (from 9.5 to 6 percent); jewellery (from 4.5 to 3.5 percent); toys (from 16 to 8 percent) and hand tools (from 6.5 to 4.6 percent).

Chemicals: The EEC will be reducing its tariffs on a wide range of chemical products of export interest to Canada. Canadian producers have established a strong competitive position in several product areas and should benefit from EEC tariff reductions on PVC (from 16 to 12.5 percent); vanillin (from 16 to 8 percent); polyethylene resin (from 16 to 12.5 percent); and methanol (from 14.4 to 13 percent). 50 percent of Canadian exports to the EEC in this sector go to the United Kingdom.

Transportation Industries: A major international agreement of considerable significance to Canada has been negotiated for the aircraft sector. This provides for elimination of duties as from January 1, 1980 on civil aircraft, engines, virtually all parts and related equipment, including simulators, by the United States, EEC, Japan, Sweden and Canada. Elimination of duties on repair and overhaul of civil aircraft will also be part of the arrangement. These concessions will enhance the export opportunities for this high technology, internationally competitive Canadian industry. The agreement also provides for improved international disciplines on a range of important non-tariff measures. These provisions are such, however, that Canada will be able to continue to provide appropriate government support for the industry and to require reasonable opportunities for "offsets" in the case of major civil aircraft procurement. Production and trade in military aircraft is not covered by the Agreement. Important markets within the EEC include the United Kingdom, France and Germany.

Other tariff reductions in this sector of interest include agricultural tractors (from 18 to 8.5 percent); special purpose vehicles (from 10 to 6.2 percent), parts for industrial assembly of tractors and motor vehicles (from 7 to 4.9 percent) and aftermarket automotive parts (from 12 to 6.9 percent).

Machinery: In the machinery sector, Canadian producers are competitive in the in a number of specialized product areas and should benefit from EEC tariff reductions on agricultural machinery (from 4.5 to 3.5 percent); textile and leather machinery (from 5 to 3.8 percent); needles for knitting machines (from 8 to 5.3 percent); and packaging and labelling machinery (from 5 to 3.8 percent).

Electrical and Electronic Apparatus: Products of interest to Canada for which EEC reductions will be made include computers (from 7 to 4.9 percent); navigational equipment (from 10 to 6.2 percent); electric hand tools (from 7 to 4.5 percent); and typewriters (from 6.5 to 4.6 percent).

For heavy electrical and some telecommunications equipment, government and government-owned utilities are important purchasers and accordingly government procurement practices are significant determinants of access. The EEC was not willing to include under the Government Procurement Agreement entities which purchase such equipment. The coverage of the Agreement is, however, to be reviewed after a few years experience with its initial operations. Certain tariff concessions in this area have in the case of a number of MTN participants, including the United States, Canada and the EEC, been made conditional on the eventual inclusion of the government entities purchasing this range of equipment under the Agreement on Government Procurement.

Agricultural Products

The EEC, Canada's largest market for agricultural products, has reduced tariffs on a limited but nevertheless significant range of agricultural products affecting more than \$140 million worth of Canadian exports in 1978. Since the EEC was not prepared to negotiate any fundamental changes in the nature of its Common Agriculture Policy, there will be no change in the EEC's system of variable import levies which will continue to apply to Canada's major grain exports, particularly wheat and barley.

Agricultural tariff reductions and bindings of interest to Canadian exporters include those on frozen wild blueberries (from 20 to 4 percent); on canned and frozen corn (from 13 percent with a variable component to 8 percent with a variable component); on edible offals of beef and pork (from 7 or 9 to 4 percent); on pork and beef livers (from 11 to 7 percent); on grass seeds (from 6 to 4 percent); on seed potatoes (from 9 to 7 percent); and on maple syrup (from 20 to 10 percent). Although the existing temporary duty-free entry of dried peas and beans is expected to continue in the foreseeable future, the EEC concession to lower the bound rate from 4.5 to 3 percent will provide added security of access.

Tariff reductions will also be made on a number of other agricultural products of interest to Canadian exporters, including certain animal fats, prepared mustard, and apples.

Tobacco is Canada's third largest agricultural export to the EEC after wheat and barley. The EEC will consolidate three existing tariff items into one with an effective maximum specific duty of 30 European Units of Account per 100 kg (21.9¢/lb) as compared to the existing maximum duty of 45 EUA per 100 kg (32.8¢/lb) which applies to most of Canada's exports of unmanufactured tobacco.

A new arrangement for the export of aged Canadian cheddar cheese has been negotiated with the Community. Under this arrangement, a special quota of 2,750 metric tons (6.1 million lbs) for Canadian aged cheddar will be established with lower minimum import price requirements and a reduced fixed levy. The arrangement also provides for the first time for access for aged Canadian cheddar in retail pack sizes. The new terms of access should assist Canadian exporters to re-establish their exports, particularly in the U.K. market. Since the United Kingdom joined the EEC in 1973, Canadian exports of cheddar cheese to that country have averaged less than 500 metric tons annually, well below pre-accession levels. The arrangement provides that adjustments will be made in the levy charged against Canadian cheddar cheese to ensure that the quota can be filled. In return for the improved access which has been negotiated and an EEC undertaking not to undercut Canadian cheese prices through the operation of the EEC cheese export subsidy system, the negotiated settlement provides that the current Canadian global cheese import quota of 45 million lbs will be

maintained, subject to review in 1982. In addition, Canada has agreed not to disrupt EEC cheese prices in its export pricing.

As a result of the MTN negotiations, Canadian exporters of high quality beef will have the opportunity to compete for a part of a global "hotel" beef quota of 10,000 metric tons which the Community will establish at a fixed tariff of 20 percent.

Alcoholic Beverages

The Community has agreed to a 50 percent reduction in the specific duty on whiskey in bottles and in bulk. The new specific duty for Canadian whiskey will be the same as for bourbon, thereby eliminating the tariff disparity that existed in favour of the latter product.

Fish and Fish Products

In the fisheries sector, the EEC will make tariff cuts and/or increase tariff quotas on twelve items. Tariff offers of particular interest to Canadian exporters include: live lobsters (from 10 to 8 percent); other whole lobsters (from 13 to 8 percent); canned salmon (from 7 to 5.5 percent); and fresh, chilled or frozen eels (from 5 to 3 percent). The EEC has also offered to reduce the bound rate on frozen cod fillets from 15 to 8 percent within a 10,000 metric ton quota, and from 4 to 2 percent for fresh, chilled or frozen salmon. The existing applied rate of 9 percent on frozen cod other than fillets and applied duty-free access for fresh, chilled or frozen salmon are expected to continue. These tariff reductions will improve the position of Canadian exporters vis-à-vis imports from Scandinavian countries benefitting from preferential access under free trade arrangements in force between these countries and the Community.

MAJOR EC TARIFF REDUCTIONS OF INTEREST TO CANADA

<u>C.C.C.N.</u>	<u>PRODUCT DESCRIPTION</u>	<u>BASE RATE</u>	<u>FINAL OFFER</u>
02.01.B.II.b.2	Meat offals, bovine	7	4
02.01.B.II.c.3	Pork kidneys	9	4
02.01.B.II.c.4	Pork livers	11	7
03.01.A.I.b	Salmon, fresh, chilled or frozen	4	2
03.01.A.II	Eels, fresh, chilled or frozen	5	3
03.01.B.I.e	Dogfish, fresh, chilled or frozen	8% and 2,500 tons at 6%	8% and 5,000 tons at 6%
03.01.B.I.h 1 and 2	Cod, fresh, chilled or frozen	15	12
03.01.B.II.b.1	Cod fillets, frozen	15	15% and 10,000 tons at 8%
03.01.B.II.b.4	Redfish fillets, frozen	15	12
03.03.A.II.a	Live lobsters	10	8
03.03.A.II.b.1	Other whole lobsters	13	8
03.03.A.II.b.2	Frozen lobster pieces	20	16
04.04.E.I.b.1.aa	Aged Canadian Cheddar		
II.	Cheeses in standard whole sizes:		
	Minimum import price	216.91 UA per 100 kgs	170 UA per 100 kgs
	Fixed import levy	15 UA per 100 kgs	10 UA per 100 kgs
22.	Other:		
aaa.	of a weight not less than 500 grams		
	Minimum import price	-	185 UA per 100 kgs
	Fixed levy	-	10 UA per 100 kgs

bbb.	of a weight less than 500 grams:		
	Minimum import price	-	195 UA per 100 kgs
	Fixed levy	-	10 UA per 100 kgs
ex.05.15.B.	Animal products, n.e.s. (semen)	Free(unbound)	Free
07.01.A.I	Seed potatoes	9	7
07.05.B.I	Peas and beans, dried	4.5	3
08.06.A.II.b	Apples(Jan 1 to March 31)	10% (min. 1.70 EUA/100kgs)	8% (min. 2.30 EUA/ 100 kge)
ex.08.10.B	Frozen blueberries	20(unbound)	4
12.03.C.1	Grass seeds (meadow fescue, rye grass, timothy, red fescue, cocksfoot grass, bent grass)	6	4
15.06	Other animal oils and fats	2.5	2
16.04.B	Canned salmon	7	5.5
17.02.C.II	Maple syrup	20	10
21.07.A.1	Canned and frozen corn	13+ VL	8 † VL
22.09.C.III.b.1	Whisky, other than bourbon in containers of 2 litres or less.....	0.80 EUA/hl and per degree plus 5 EUA/hl	0.40 EUA/hl and per degree plus 3 EUA/hl
24.01	Unmanufactured tobacco:		
A	Tobacco of a value not less than 280 EUA/100 kgs		
	I Virginia and Burley.....	14% (max. of 45 EUA/100 kg)	
	II Other.....	15% (max. of 70 EUA/100 kg)	23% (min. of 28 EUA/100 kgs max. of 30 EUA/100 kg)
B	Tobacco of a value less than 280 EUA/100 kgs	23% (min. of 28 EUA/100kg and max. of 33 EUA/100 kg)	

<u>C.C.C.N.</u>	<u>Product Description</u>	<u>Base Rate</u>	<u>Final Rate</u>
28.04CIV	Phosphorous	9.6	6
29.01DIIA	Styrene	6.4	6
29.04AI	Methyl alcohol	14.4	13
29.11EI	Vanillin and ethylvanillin	16	8
30.01B	Pharmaceuticul products, animal origin	8.8	5.7
30.02A	Serums and vaccines	9.6	6
30.02B	Microbial cultures	13.6	7
37.02	Photo film, unexposed	8-12.8	5.3-7.1
39.02CI	Polyethylene	16-18.4	12.5
39.02CVI	Polystyrene	16-18.4	12.5
39.02CVII	PVC	16-18.4	12.5
39.03BIIIa	Cellulose acetates	15.2	7.8
41.02B	Cattle leather (except wet blue)	8	7
42.02A	Luggage, plastic	15	12
43.03B	Articles of fur skin	9.5	6
44.13	Planed Lumber	5	4
44.14 B	Veneers	7	6
ex 44.15	Softwood plywood within duty-free bound quota	400,000 cu. meters	600,000 cu meters
ex 44.15	Hardwood and other softwood plywood	13	10
44.18	Particleboard, waferboard	12	10
44.23	Prefab and sectional buildings	7	6
ex 44.28DII	Shingles	7	4.9
48.01A	Newsprint	7	4.9
		(duty free for 1500000 tonnes)	(duty free for 1500000 tonnes)
48.01C3	Kraft paper and board except sack kraft	8	6
ex 48.01F	Printing papers, nes	12	9
48.05B	Paper and paperboard, creped, perforated, etc.	13	10
ex 48.07C	Printing papers, coated or impregnated	12	8 or 9
48.15B	Paper and paperboard cut to size	12	9
51.04A&B	Woven fabrics of man-made fibres	13-15	10
59.08	Plastic fabrics	14	12

<u>C.C.C.N.</u>	<u>Product Description</u>	<u>Base Rate</u>	<u>Final Rate</u>
60.02	Gloves, knit	20	8.9
61.01	Mens & boys outer garments	17	14
61.02B	Womens & girls outer garments	17	14
61.09	Corsets, etc.	8.5	6.5
68.13	Fabricated asbestos & articles	5-12	3.8-10
68.14	Friction materials - discs for brakes of asbestos	8	5.3
69.02A	Refractory bricks	4 with min. of 1.10 UA per 100 kg.	4
70.20A	Glass fibres non-textile	11	6.5
71.12A	Jewellery	4.5	3.5
EX 73.01	Certain pig iron, cast iron and haematite	4	3.2
73.02C	Ferro-Silicon	10	6.2
			(19,000 tonnes dut free
73.07A1	Rolled blooms and billets	4	3.2
73.10A1	Solid bars of iron or steel	7	4.9
73.13BIIC	Sheets and plates of iron or steel, thin cold rolled	8	5.3
73.15AVb1	High carbon steel wire rod, hot rolled	7	4.9
73.15BVb1	Alloy steel wire rod, hot rolled	7	6
73.15BVIIb1	Sheets & plates not further worked than hot rolled	7	6
73.36	Kitchen stoves, non-electric	7	4.9
73.40B	Articles of iron or steel	8	5.3
74.03B	Copper bars, rods and shapes	8	6
74.04B	Copper wrought plates, sheets, strip	8	6
74.07	Copper tubes and pipes	8	6
75.02	Nickel bars, rods, angles, etc.	6	4.4
75.06B	Articles of nickel, nes	6.5	4.6
76.01A	Primary aluminum	7	6
76.01BI	Waste of aluminum	2.5-4	2.2-3.2
76.02	Bars etc. of aluminum	12	10
76.03	Wrought plates, sheets and strips of aluminum	12	10
77.01A	Unwrought magnesium	8	5.3
82.02BII	Chain saw blades	7	4
82.04	Hand tools other than pliers, punches, wrenches	6.5	4.6
82.07	Tool tips and plates of carbides	7	4.9

<u>C.C.C.N.</u>	<u>Product Description</u>	<u>Base Rate</u>	<u>Final Rate</u>
83.02	Fittings and mountings for furniture, doors, etc.	7	4.9
84.06CIIa	Marine engines	8	5.3
84.07	Hydraulic turbines	6	4.4 (c)
84.10B	Pumps and parts	6-7.5	4
84.12	Air conditioning machines	8	5.3
84.15	Refrigerators and equipment	4.5-5	3-3.8
84.17FII	Heat exchange units for laboratory	5.5	4.1
84.18CII	Filtering and purifying machinery	6	4.4
84.19B	Other labelling & packaging machinery	5	3.5
84.23AI	Excavating machinery self propelled	9-11	5.8-6.5
84.25	Harvesting and threshing machinery	4.5	3.5
84.30	Food and drink industry machinery	5	3.8
84.45	Metal working machinery	2.5-11	2.2-6.5
84.48	Accessories and parts for machine tools	3.5	2.9
84.49	Hand tools (e.g. chain saws)	6.5	3
84.51A	Typewriters	6.5	4.6
84.53	Automatic data processing machines	7	4.9
84.54B	Office machinery	6	4.4
84.58	Vending machines	5	3.8
84.59E	Other machines and mechanical appliances	6	4.4
84.60	Moulding boxes	5	3.8
84.61B	Taps, cocks, valves, etc.	6.5	4.6
85.05	Electric hand tools	7	4.5
85.09C	Windshield wipers, etc.	9	5
85.13A	Electrical line telephone apparatus	6.5	4.6
EX 85.15A	Apparatus for reception and transmission	7-11	4.9-6.5
85.15CII	Parts for above apparatus	9	5.8
85.20B	Electrical filament lamps	7	4.9
85.23	Electrical wires, insulated	11	6.5
87.01	Tractors	6-20	4.4-20
87.03	Special purpose motor lorries and vans	10	6.2
87.06A	Motor vehicle parts and accessories - industrial assembly	7	4.9
87.06B2	Motor vehicle parts and accessories - after service use	12	6.9
87.07D	Special purpose vehicle parts	8	5.3

(c) Conditional on USA implementing its tariff concessions on these products.

<u>C.C.C.N.</u>	<u>Product Description</u>	<u>Base Rate</u>	<u>Final Rate</u>
ex 88.02	Mechanically propelled civil aircraft	5-15	0
ex 88.03B	Parts of civil aircraft	5	0
90.07A	Photographic cameras	13	7.2
90.14B	Surveying instruments	8.5	5.6
90.17	Medical dental equipment	8	5.3
90.20	Apparatus based on X-rays	6.5	4.6
90.24B	Thermostats	9	5
90.28	Measuring instruments	6.5-13	4.6-11
90.29	Parts and accessories for articles in Chapter 90	6.5-13	4.2-7.2
97.06C	Sports equipment (ice skates)	9.5	6

JAPAN

Industrial Products

Summary: In 1973, Japan became the third most important customer for Canadian exports after the United States and the EEC. In 1978, total Canadian exports to Japan were \$3.1 billion of which \$2.1 billion were agricultural and fisheries products and basic industrial materials. Some \$800 million of existing Canadian exports to Japan will benefit from reduced tariffs. Other Japanese tariff concessions will be important for our future trade, particularly in the area of manufactured goods.

It has long been a Canadian objective to increase exports to Japan of more processed materials and of end products and some progress has been made in diversifying exports in recent years. This process will be facilitated by the concessions made by Japan in the MTN. Japan will reduce its industrial tariffs on dutiable goods by close to 31 percent. Following full implementation, the average Japanese tariff on dutiable industrial products imported from Canada will amount to only 4.8 percent and on Japanese dutiable industrial imports from all MFN sources to 5.6 percent. The concessions made by Japan will facilitate the export of further processed products, including fabricated metals and many forest products. The new Japanese GATT bindings cover "applied" tariff reductions which Japan has implemented unilaterally over the past several years, in addition to further reductions which Japan has negotiated with its trading partners in the MTN. The binding for the first time of virtually all Japanese tariffs will add greatly to the security of access to the Japanese market.

Forest Products: Canadian industry has placed much emphasis on the development of the Japanese markets for wood products. The Canadian building industry is working with the Japanese industry to introduce Canadian construction techniques. As a result of the MTN, the Japanese tariff on prefabricated buildings and parts will be reduced from 7 to 4.9 percent. The tariff on rough white woods (spruce, pine, fir) will be reduced from 10 to 6 percent beginning in 1984. Japan was however unwilling to reduce its tariff on such wood in its dressed state. Japanese tariffs will be reduced on wafer-board and particleboard (from 20 to 12 percent).

Japanese tariffs on woodpulp, newsprint and kraft paper will be reduced and bound (woodpulp is already duty free on a temporary unbound basis). The Japanese tariffs on newsprint and on kraft paper will be reduced from 5.5 to 3.9 percent and from 15 to 7 percent respectively.

Non-ferrous Metals: It was not possible to achieve fully the Canadian objective of eliminating or substantially reducing the Japanese tariff over the whole range of non-ferrous metals and semi-fabricated products. Canada has a substantial market for copper concentrates in Japan and sought concessions in the MTN to encourage exports of more highly processed forms of non-ferrous metals. Although reductions in Japanese tariffs on primary metals are small, there are concessions on various semi-fabricated copper, lead and zinc products. In the semi-fabricated sector, Japan has agreed to substantial cuts on copper bars, rods and wire (from 15 to 7.2 percent); on aluminum tube and pipe (from 16 to 12.8 percent); and on aluminum structures (from 10 to 5.1 percent). Tariffs on some lead and zinc products will also be reduced. The tariff on magnesium will be reduced from 15 to 6.5 percent.

Iron and Steel: In general, Japan will make formula cuts on tariffs in this sector, reductions from 7.5 percent (currently bound to 4.9 percent) being common on carbon steel and iron and steel products. Slightly higher currently bound rates on alloy steel products will be reduced to a range of between 5.8 and 8.2 percent. On pig iron and ferrosilicon, two items of export trade interest to Canadian producers, the existing bound rates of 5 percent will be cut to 3.7 percent. The currently applied rate is 4 percent in both cases.

Electrical and Electronic Equipment: Japanese tariffs on specific electrical and electronic equipment will be reduced substantially. This should be of benefit to many Canadian manufacturers of specialized electronic products. The tariff on automatic data processing machines, an important element in our exports of manufactured goods to Japan, will decrease from 15 to 4.9 percent. Other reductions include electric typewriters (from 15 to 4.9 percent); office equipment (from 7.5 to 4.2 percent); and radio transmission and receiving apparatus (from 10 to 5.1 percent). However, the opportunities for sales of Canadian heavy electrical generating equipment will be limited since the practices of Japanese agencies purchasing such equipment are not expected to be affected by the liberalization involved in the Agreement on Government Procurement. As for communications equipment, negotiations are continuing to bring most of the purchasing of the major Japanese telecommunications corporation, NTT, under the coverage of this Agreement.

Transportation Equipment: In the field of transportation equipment, Japanese tariffs on automotive parts for both the original equipment market and the aftermarket have been reduced substantially. For example, brake linings will be reduced from 15 to 5.7 percent. The tariff on laminated safety glass for windshields will be reduced from 12.5 to 6.6 percent, that on spark plugs from 7.5 to 3 percent and on shock absorbers, automobile parts and accessories from 15 to 3 percent.

A major international agreement of considerable significance to Canada has been negotiated for the aircraft sector. This provides for

elimination of duties as from January 1, 1980 on civil aircraft, engines, virtually all parts and related equipment, including simulators, by the United States, EEC, Japan, Sweden and Canada. Elimination of duties on repair and overhaul of civil aircraft will also be part of the arrangement. These concessions will enhance the export opportunities for this high technology, internationally competitive Canadian industry. The agreement also provides for improved international disciplines on a range of important non-tariff measures. These provisions are such, however, that Canada will be able to continue to provide appropriate government support for the industry and to require reasonable opportunities for "offsets" in the case of major civil aircraft procurement. Production and trade in military aircraft is not covered by the Agreement.

Chemicals: Japan has reduced its tariffs for most chemicals. Reductions on phosphorus (from 7.5 to 4.9 percent) and on polyethylene resins (from 35Y/kg to 28Y/kg) are of particular interest from the Canadian point of view.

Machinery: Japan will introduce tariff cuts which will affect a large number of Canadian machinery exports. Reductions have been made on harvesting machinery and mowers (from 7.5 to 6 percent), chainsaws (from 7.5 to 3.5 percent) and pulp and paper equipment (from 7.5 to 4.9 percent).

Textiles and Consumer Products: The Japanese tariff on carpets and carpeting will be reduced from 15 to 12 percent. In general, some \$1 million worth of Canadian exports will have the benefit of Japanese tariff reductions for textiles and consumer products.

Agricultural Products

Japan is Canada's largest single country market for agricultural products. In the MTN Canada obtained tariff concessions covering over \$400 million of exports in 1978 trade terms. Tariffs covering nearly two-thirds of this trade will now be bound in the GATT.

Tariffs which Japan has offered to bind include: duty-free entry for rapeseed, soybeans, tallow, mustardseed, rapeseed oilcake, breeding cattle and horsemeat.

Japan will also reduce and bind the tariffs on rye (from 15 to 7 percent); rapeseed oil (from 20 Y/kg to 17 Y/kg); frozen and canned corn (from 25 to 12.5 percent); dried peas (from 12 Y/kg or 16 percent equivalent to 10 percent); frozen berries excluding strawberries (from 20 to 10 percent); and edible beef offals (from 25 to 15 percent). Other tariff reductions of interest to Canada include those on chicken legs, turkey meat, certain biscuits and cookies, and mustard flour and prepared mustard.

Canada also obtained new tariff bindings at the current level on frozen vegetables (excluding potatoes) and sausages. In addition, Canada

will, on an unbound basis, have the benefit of a tariff reduction on fresh and frozen pork (from 10 percent plus a variable component, to 5 percent). Canada will also have the opportunity to compete for a share of a Japanese quota for grain fed beef, which is expected to increase to 30,000 tonnes by 1982.

Japan has also made concessions in its tariff on whiskies. The Japanese tariff on Canadian rye whiskey will be reduced to 28 percent which is almost the same level as that which will be applied to bourbon, thus virtually eliminating the discrimination which now favours the American product. The new tariff level will be lower than that to be applied to other whiskies including "scotch".

Fish and Fish Products

Japan has agreed to make some important and substantial (30 to 50 percent) tariff reductions in the fisheries area on products where exports from Canada have been increasing rapidly. Tariff reductions will be introduced on the following items of interest to the Canadian fishing industry: frozen herring and cod and frozen hard roes thereof (from 10 to 6 percent); fresh and frozen squid (from 10 to 5 percent); dried and salted herring roe (from 15 to 12 percent); dried and salted cod roe (from 15 to 7.5 percent) and other dried and salted roe from 7.5 to 4 percent.

MAJOR JAPANESE TARIFF CONCESSIONS
OF INTEREST TO CANADA

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Item no.	Product Description	Base Rate	Final Rate
(A) AGRICULTURE AND FISHERIES			
ex 01.02	Breeding cattle	Free (unbound)	Free
02.01-1	Meat of bovine animals - internal organs and tongue	25%	15%
02.01-3	Meat of horses	7.5%	Free
ex 02.02	Chicken legs	20%	10%
ex 02.02	Turkey meat	15%	5%
03.01-2A	Fresh or chilled - hard roes of herring	10%	8%
03.01-2B	Frozen - herring and cod and their hard roes	10%	6%
03.02-1	Frozen capelin	5%	4%
	Dried, salted or in brine -		
	- salmon roe	7.5%	5%
	- cod roe	15%	7.5%
	- herring roe	15%	12%
	- other roes	7.5%	4%
03.03-2	Fresh or frozen squid	10%	5%
07.05-2	Dried peas (pisum sativum)	12 yen/kg	10%
08.06	Fresh pears	10%	8%
08.10	Fruit preserved by freezing, not containing added sugar		
	- berries excluding strawberries	20%	10%
10.02	Rye	15%	7%
11.04-1	Flour of leguminous vegetables	20%	16%
12.01-1	Soyabeans	2.4 yen/kg	Free
12.01-3	Rapeseed and mustard seed	6.1 yen/kg	Free
12.02	Flours or meals of oil seeds	15%	7%
15.02-1	Beef tallow	2.5%	Free
15.07-3	Rapeseed and mustard seed oil		
	(1) of an acid value exceeding 0.6	20 yen/ kg	17 yen/ kg
	(2) other	28 yen/kg	20.7 yen/kg
16.04-2	Prepared or preserved fish including caviar substitutes - herring roe	20%	16%
20.06-1	Various canned fruits with added sugar	25%	14-18%
21.03-1	Prepared mustard for retail sale	30%	15%
21.07-2	Food preparation - sweet corn		
	(1) containing added sugar	35%	17.5%
	(2) other	25%	12.5%
21.07-2	Food preparations - vegetable proteins	25%	12.5%
22.09-1	(1) B Rye whiskey	40%	28%
23.04-2	Rapeseed oilcake	Free (unbound)	Free

(Note: On 02.01-2 - Pork, fresh chilled or frozen; there is a concession not to be bound in the GATT from the current rate of 10% plus a variable component to 5% plus a variable component).

(B) MINERAL PRODUCTS

25.03-000	Sulphur	10.0	5.8
25.24-010	Asbestos, not more than 33 yen/ kg in value	2.5	2.1
26.01-610	Molybdenum, concentrates - ex tariff quota	7.5	Free

(C) CHEMICALS AND PHARMACEUTICALS

28.03-010	Carbon black	10.0	5.8
28.04-220	Silicon, nes	7.5	4.9
28.04-410	Oxygen	7.5	4.9
420	Nitrogen	7.5	4.9
430	Hydrogen	7.5	4.9
440	Phosphorus	7.5	4.9
450	Boron and arsenic	7.5	4.9
28.08-000	Sulphuric acid, oleum	5.0	3.7
28.28-520	Antimony trioxide, not less than 199 yen/kg, and mercury oxide, cuprous oxide and nickel oxide	15.0	7.2
28.51-100	Heavy hydrogen water	5.0	3.7
28.56-111	Silicon, boron, niobium, and tantalum carbides	7.5	4.9
29.01-310	Benzene	5.0	3.7
320	Toluene	5.0	3.7
330	Xylene	2.5	2.0
340	Ethylbenzene	2.5	2.0
350	Styrene	10.0	8.0
360	Naphthalene	2.5	2.0
390	Aromatic hydrocarbons, nes	10.0	5.8
29.02-410	Vinyl chloride	10.0	5.8
450	Ethylene dichloride	10.0	5.8
29.04-110	Methyl alcohol	7.5	4.9
310	Ethylene glycol	15.0	12.0
352	Derivatives of alcohols	10.0	5.8
29.06-110	Phenol	10.0	5.8
29.11-240	Vanillin and ethylvanillin	12.5	6.6
29.13-110	Acetone	10.0	5.8
29.14-100	Acetic acid	5.0	3.7
29.14-210	Stearic acid	7.5	4.9
220	Oleic acid	7.5	4.9
29.40-100(35.07)	Pepsin, rennet papain, other enzymes	10.0	5.8
30.02-110	Microbial vaccines, liquid form)	Free	Free
190	Microbial vaccines, other form)	Free	Free
30.02-210	Antisera) IQ	Free	Free
30.03-131	Medicaments with a basis vio- mycin	7.5	4.9

30.03-133	Medicaments with a basis erythromycin	8.5	5.3
134	Medicaments with a basis dihydrostreptomycin, etc	15.0	7.2
139	Medicaments with a basis other hormones	10.0	5.8
32.07-590	Other colour and luminophores	7.5	4.9
33.06-310	Perfumed hair oil and shaving preparations	25.0	10.0
350	Other creams and toilet preparations.	15.0	7.2
524	Toilet water	15.0	7.2
529	Perfumery, preps nes.	15.0	7.2
35.03-200	Fish glues and isingless	5.0	3.7
38.05-100	Tall oil, crude	2.5	2.1
200	Tall oil, refined	5.0	3.7
38.14-210	Anti-knock preps, etc. for oil	10.0	5.8
38.19-940	Solid solutions and mixtures of metal carbides	10.0	5.8

(D) PLASTICS

39.02-210	Polyethylene in blocks, lumps, powder, etc.	35 yen/ kg	28 yen/ kg
232	Foaming-in-place polystyrene	10.0	5.8
239	Non-foam polystyrene	17.5	14.0
241	PVC in blocks, lumps, etc.	10.0	5.8
39.02-643	PVC tiles or strip for flooring		
	-A primary	10.0	5.8
	-B other	15.0	7.2
644	Other PVC		
	-A primary	10.0	5.8
	-B other	15.0	7.2
39.06-100	Alginic acid	7.5	4.9
39.07-219	Articles of materials in 39.01 or 39.02, nes	15.0	7.2

(E) RUBBER AND FUR

40.10-010	Transmission flat belts and other belts of rubber	7.5	4.9
41.02-120	Bovine leather, dyed, coloured, (IQ)	20.0	-
290	Bovine leather, nes (IQ)	15.0	-
42.02-211	Handbags of leather	10.0	-
213	Travel goods, toilet cases of leather	12.5	-
214	Satchels and briefcases of leather	12.5	-
215	Wallets, purses, etc. of leather	12.5	-
43.01-220	Furskins of mink	20.0	15.0
320	Furskins of fox	5.0	3.5

43.01-390	Furskins of nes	5.0	3.5
43.03-019	Apparel of furskin - other	20.0	-
099	Articles of furskin - other	20.0	-

(F) WOOD PRODUCTS

44.05-310	Lumber of spruce, pine or fir	10.0	6.0**
44.11-330	Hardboard and fibre building boards	22.5	6.5
44.13-300	Wood planed, tongued etc. of spruce, pine, fir, softwood	10.0	-
44.15-111	Plywood - tongued, grooved or worked, nes	20.0	15.0**
44.15-191	Plywood - faces plies both sides of softwood	15.0	-
44.15-194(195)	Plywood - other than softwood not less than 6mm	20.0	17.0**
44.18	Reconstituted wood agglomerated with natural or artificial resins		
	1- in sheets or boards	20%	12%
	2- other	15%	10%
44.23-090	Builders carpentry and joinery, nes	7.5	4.9
44.28-290	Other articles of wood, nes	10.0	5.8

(G) PULP AND PAPER

47.01	Wood pulp	5.0	2.2
48.01-211	Newsprint, exceeding 80cm in width	5.5	3.9
221	Newsprint, not exceeding 80cm in width	10.0	5.8
222 to			
226	Other printing paper	10.0	5.8
310,321,	Kraft paper and linerboard (30 to 300 g/m ²)	15.0	7.0***
322,329	Wrapper paper of sulphite and semi-chemical flating paper	15.0	12.0
330,340	Kraft liner and paperboards (over 300 g/m ²)	10.0	5.0****
410,420	Other paperboard nes (over 300 g/m ²)	10.0	8.0
491	Art paper in rolls or sheets	15.0	7.2
499	Tarred paper, in rolls or sheets	5.0	3.1
48.07-100	Adhesive coated paper or paperboard, in rolls or sheets	7.5	4.9
700	Paper/paperboard, coated or impregnated with resins	10.0	5.1
800	paper/paperboard, coloured, decorated or printed, nes	10.0	5.1
991			
999			

** Tariff reductions will start from 1984.

*** Tariff reductions will start in 1984 with rates being reduced to 8% in 1988 and to 7% in 1992.

** Tariff reductions will start in 1984 with rates being reduced to 5% in 1988

48.15-220 Test paper for laboratory use 5.0 3.2

(H) TEXTILES

58.02-231,232 Carpeting of man-made fibres 15.0 12.0
 59.17-200 Endless felts for papermaking 7.5 6.0
 390 Textile fabrics and articles 7.5 5.2
 for machinery nes
 64.06-100 Gaiters, spats, legging of 10.0 5.8
 leather
 200 Gaiters, spats, legging, nes 7.5 4.2
 65.06-100 Headgear with exterior of 20.0 8.2
 furskin

(I) NON-METALLIC MINERALS AND PRODUCTS

68.08-000 Articles of asphalt or similar 7.5 4.2
 material
 68.13-010 Asbestos thread, cord and rope 7.5 4.9
 030 Asbestos board 7.5 4.9
 040 Asbestos paint sheets 7.5 4.9
 090 Other fabricated asbestos 7.5 4.9
 68.14-010 Friction materials-parts for 15.0 5.7
 motor vehicles
 091 Other friction materials 7.5 4.2
 70.08-020 Safety glass of laminated 12.5 6.6
 glass, shaped or not
 71.12-023 Jewellery and pts, value of 25.0 8.2
 gold less than 80% of total
 value
 71.12-090 Jewellery and pts, of rolled 20.0 8.2
 precious metals
 71.16-100 Imitation jewellery, plated 20.0 7.0
 with precious metals

(J) BASE METALS AND MANUFACTURERS

73.01-190 Pig iron and cast iron, nes 5.0 3.7
 73.02-100 Ferro-silicon 5.0 3.7
 74.01-222 Blister copper, more than 95% 8.5 7.3
 by weight
 74.01-223* Electrolytic copper, more than 24 yen/kg 21 yen/kg
 95% by weight
 74.01-321 Waste and scrap of brass or 2.5 Free
 bronze
 74.03-110 Copper bars, rod and sections, 15.0 7.2
 unalloyed
 74.03-210 Copper wire, unalloyed 15.0 7.2
 74.04-100 Plates, sheets and strip of 15.0 6.5
 copper, unalloyed
 74.10-000 Stranded wire, cables, etc. of 15.0 7.2
 copper wire

195
195

75.01-219	Unwrought nickel, unalloyed	150 yen/ kg	81 yen/ kg
75.01-229	Unwrought nickel, alloyed, nes	22.5	9.0
75.02-120	Bars, rods and section of nickel alloys	12.5	5.8
75.02-220	Wire of nickel alloys	12.5	5.8
75.03-113	Powder and flakes of nickel, nes	100 yen/ kg	65 yen/ kg
76.01-112	Unwrought aluminum, unalloyed	9.0	-
76.01-120	Unwrought aluminum, alloyed	9.0	-
76.01-210	Waste and scrap aluminum	2.5	Free
76.06-000	Tubes and pipes, hollow bars of aluminum	16.0	12.8
76.08-000	Structures & pts of aluminum	10.0	5.1
77.01-1	Unwrought magnesium	15%	6.5%
78.01-119	Unwrought lead, unalloyed	8 yen/ kg	-
78.01-121	Unwrought lead alloys, containing antimony	12.0 or 8 yen/ kg whichever is greater	6.5 or 5.8 yen/ kg whichever is greater
78.01-129	Unwrought lead alloys, nes	7.0 or 8 yen /kg whichever is greater	4.7 or 8 yen /kg whichever is greater
79.01-111	Unwrought zinc, unalloyed, 95-97% by weight	2.5	2.1
79.06-000	Articles of zinc	10.0	5.8
81.01-120	Unwrought tungsten, powders and flakes	5.0	3.7
81.02-120	Unwrought molybdenum, powders and flakes	5.0	3.7
82.02-290	Saw blades nes	10.0	3.6
82.03-200	Handtools	7.5	3.6
82.07-000	Tool-tips, plates, sticks, etc unmounted of metal carbides	10.0	5.8
82.11-100	Safety razors, with or without blades	10.0	4.8
82.11-200	Safety razor blades, other than in strips	1.5 yen /piece	1.2 yen /piece

(K) MECHANICAL AND ELECTRICAL EQUIPMENT

84.01-120	Boilers with a generating capacity of more than 1300 MT/hr.	15.0	5.7
84.01-130	Other boilers	7.5	4.2
84.02-120	Auxilliary plant for use with boilers, nes	15.0	5.7
84.05-111	Steam turbines with a rating of less than 25,000 kw	7.5	4.2
84.05-112	Steam turbines with a rating fm 25,000 kw to 400,000 kw	7.5	4.9
84.05-210	Steam engines & pts, nes	7.5	4.9

84.06-113,119	Internal combustion engines for motor vehicles	30.0	3.0
84.06-120	Internal combustion engines for civil aircraft	15.0	Free
84.06-210	Parts of engines for civil aircraft	15.0	Free
84.06-229	Parts of engines for motor vehicles	15.0	3.0
84.07-110	Water turbines	7.5	4.9
84.07-120	Parts for water turbines	7.5	4.2
84.07-200	Other hydraulic engines	15.0	5.7
84.08-112	Turbo-prop & other engines & motors for civil aircraft nes	15.0	Free
84.08-210	Parts of engines & motors for civil aircraft	15.0	Free
84.09-000	Mechanically propelled road rollers	7.5	4.2
84.10-127	Oil hydraulic pumps of rotary type	15.0	3.6
84.11-110	Vacuum pumps	15.0	3.6
84.15-112	Electric refrigerators, household	10.0	2.7
84.18-120	Centrifuges, nes	7.5	4.2
84.19-250	Machinery for aerating beverages, cleaning bottles, etc.	7.5	4.9
84.22-221	Winches, windlasses of oil hydraulic type	7.5	4.9
84.25-000*	Harvesting machinery, mowers, etc.	7.5	6.0
84.31-210	Machinery for making cellulosic pulp	7.5	4.2
84.31-221	Paper machines	7.5	4.9
84.31-229	Machinery for making or finishing paper and paperboard and parts, nes	7.5	4.2
84.33-100	Paper or board cutting machines	7.5	4.2
84.45-171	Boring machines, not numerical control	12.5	5.4
84.49-210	Chain saws	7.5	3.6
84.49-220	Other hand tools with non-electric engines	7.5	3.6
84.51-111	Electric typewriters other than portable	15.0	4.9
84.52-112	Computers for electronic digital calculators, table-type	15.0	4.9
84.53-112	Central processing units for electronic data processing machines	15.0	4.9
84.53-195	Typewriters for data processing machines, nes	25.0	6.0
84.53-196	Other constituent units for electronic data processing machines	25.0	6.0

84.53-221	Punching machines	5.0	3.7
222	Sorting machines	5.0	3.7
229	Other statistical machines	5.0	3.7
290	Magnetic and optional readers, machines for transcribing data, nes	7.5	4.2
84.55-221	Parts & accessories for electronic calculating machines, etc	15.0	4.9
84.59-123	Injection moulding machines for rubber or plastics	7.5	4.2
84.62-110,120	Ball, roller or needle, bearings	12.5	6.6

(L) ELECTRICAL AND ELECTRONIC EQUIPMENT

85.05-020,030	Drilling and other tools with self contained electric motor	7.5	3.6
85.08-210	Sparking plugs for motor vehicles	7.5	3.0
85.09-120	Signalling equipment, electrical windscreen wipers for motor vehicles	15.0	3.0
85.13-121	Electronic telephone switchboards & exchangers	15.0	5.7
122	Telephone switchboards and exchangers, nes	7.5	4.2
130	Electrical telephone and telegraph line apparatus	7.5	4.2
85.14-130	Speaker systems of a compound type	7.5	4.2
85.15-320	Radar apparatus for civil aircraft	15.0	Bree
85.15-423	VHF transmitter and trans-receivers (ex aircraft)	10.0	5.1
427	Loran receivers (ex aircraft)	10.0	5.1
428	Direction finders (ex aircraft)	10.0	5.1
429	Other radio navigational aids and remote controls, nes	10.0	5.1
85.16-000	Electric traffic control equip	7.5	4.2
85.19-100	Electrical apparatus for making and breaking circuits - switchboards and control panels	7.5	3.6
85.23-100	Power and communications cable	15.0	7.2
200	Synthetic rubber insulated wire and cable	15.0	7.2
320	Plastic insulated wire & cable	15.0	7.2

(M) TRANSPORTATION

87.02-100	Passenger motor vehicles	20.0 - 30.0	3.0
87.06-291	Clutch discs for motor vehicles, nes	15.0	3.0
292	Shock absorbers for motor vehicles, nes	15.0	3.0

299	Parts and accessories for motor vehicles nes	15.0	3.0
88.02-122	Propellor driven civil aircraft other than with 4 or more engines, exceeding 2,000 kg	15.0	5.0
88.03-091	Parts of civil airplanes nes	15.0	5.0

(N) OTHER INDUSTRIAL PRODUCTS, NES

90.17-000	Electro-medical and dental instruments and appliances, nes	10.0	5.8
90.24-040	Instruments for auto controlling of flow, pressure, temperature, etc	7.5	4.9
90.28-229	Electronic apparatus for measuring, etc. nes	7.5	--
95.08-100	Gelatin capsules	5.0	3.7

OTHER COUNTRIES

SWEDEN

Canadian exports to Sweden in 1978 totalled \$116 million. The average tariff reduction on industrial products of interest to Canada is approximately 32 percent. Of the major Canadian export items, some 30 percent already enter Sweden duty free, and another 25 percent are dutiable at less than 10 percent. Swedish concessions cover nearly 40 percent of imports from Canada, on a 1976 basis. Among the Swedish concessions on industrial products of interest are: chains for saws (from 6 percent to free), machine tools (from 8 percent to free), leather sportsgloves (from 11 to 6.5 percent), hockey pads (from 7 to 4.9 percent), toughened and safety laminated glass (from 9 and 10 percent to 5.8 and 6.2 percent), snowmobiles (from 10 to 6.2 percent), parts for vehicles (from 10 to 6.2 percent), artificial sausage casings (from 13 percent to free) and the removal of the Swedish tariff on aircraft engines from 5 percent to free in accordance with the Aircraft Agreement. Swedish tariffs are being reduced from 40/KR to 35/KR per 100 kilograms on crabs and lobsters and on whiskey from 60.5/KR to 40/KR per 100 litres.

NORWAY

Canadian exports to Norway in 1978 were \$144 million. The average tariff reduction by Norway on industrial products of interest to Canada will be 32 percent. The bulk of Canadian exports to Norway already enter duty free as unprocessed ores and concentrates and other unprocessed goods. Of the remaining items of export interest to Canada, over \$3.5 million will benefit from concessions granted by Norway. These include pentaerythritol and phenolic moulding powders (from 15 to 7.7 percent), polycarboxylic acid (from 25 to 9.6 percent), synthetic rubber (from 15 to 7.7 percent), saw blades and chain saws (from 10 to 6.2 percent), taps and valves (from 10 to 6.2 percent), circuit breakers (from 10 to 6.2 percent), airborne navigational equipment (from 8.7 to 5.6 percent) and skates fitted to boots (from 12.5 to 7 percent).

FINLAND

Canadian exports to Finland in 1978 were \$31 million. Close to 35 percent of current Canadian industrial exports to Finland already enter duty free and some 22 percent are subject to duties of less than 10 percent. The average reduction in the Finnish tariff on dutiable Canadian goods is to be approximately 30 percent. Almost \$6 million worth of Canadian exports

will benefit from these concessions. Reductions will apply to gummed strips of paper and paperboard (from 12.5 to 5 percent), friction material for brakes and clutches (from 5 to 3.2 percent), chain saws and parts (from 7.5 to 3 percent), chains for saws (from 5 to 2 percent), snowmobiles (from 8 to 5.3 percent), ice skates (from 7.5 to 6.2 percent), and artificial sausage casings (from 7.5 to 5.1 percent).

In agriculture the most important concessions from the Canadian point of view were apples where there is a 60 percent tariff reduction during the period December 12 to February 28 from 15 to 7.7 percent, and tobacco where the tariff will be eliminated.

SWITZERLAND

Canadian exports to Switzerland in 1978 were \$108 million. More than one-third of Canadian exports to Switzerland, on a 1976 basis, will gain improved access. Tariff reductions of 10 to 20 percent will be made on meat, shrimp and lobster. Concessions on industrial items will include cellulose film (from 40 SF to 20 SF), leather gloves (from 300 SF and 700 SF to 205 SF and 450 SF), reconstituted wood (from 15 SF to 7 SF), bleached pulp (from 50 SF to 0.20 SF), newsprint (from 20 SF to 12 SF), unwrought magnesium (from 50 SF to 28 SF), skates with boots attached (from 150 SF to 96 SF) and electronic cathodes and tubes (from 200 SF to 100 SF). These duties are per 100 kilograms gross weight.

AUSTRALIA AND NEW ZEALAND

In Australia, tariff reductions will be made on some \$15 million of leading Canadian exports in 1978. These are principally in the industrial field and include the following products: wheeled tractors (from a range of 7.5 to 55 percent down to a range of 0 to 40 percent); outboard motors (from 25 to 11 percent); chain saws (from 42 percent down to 26 percent); and aircraft engines (from 27.5 to 55 percent down to free). On fisheries products, the tariff has been eliminated on shell fish, an item with potential for increased Canadian exports.

In New Zealand, duty-free entry has been bound on \$15.5 million of Canadian exports in 1978 of industrial, agricultural and fisheries products. Amongst the industrial items included will be sulphur, sulphuric acid, lumber, asbestos, shingles and boot and shoe lasts. In agriculture and fisheries, tariffs will be eliminated on hog sausage casings, fresh apples and pears and canned sardines. The preferential tariff will be reduced on pork from 10 to 5 percent with the MFN tariff remaining at 20 percent.

Canada exchanges preferential tariff treatment with both Australia and New Zealand under bilateral Trade Agreements. It is expected that these Agreements will be reviewed within the next year taking account of the MTN results which will have narrowed certain of the preferences extended both ways.

RESULTS OF THE TARIFF NEGOTIATIONS BY SECTOR

Industrial Products

Chemicals and Plastics

The Canadian industry will benefit from reductions of foreign tariff and non-tariff barriers.

The results of the negotiations with the United States on chemicals, especially petrochemicals, did not go as far as had been originally envisaged. However, the United States will significantly reduce its tariffs on certain organic and inorganic chemicals. Of particular importance will be duty-free access to the United States for synthetic rubber, sodium chloride, sodium chlorate and chlorine, caustic soda and ammonium nitrate. Important tariff reductions will be made on ethylene dichloride, phenols, styrene, and paints. Modest tariff cuts will be made on polypropylene, vinyl chloride monomer and polystyrene. Canadian exports of plastic products will benefit from U.S. tariffs being lowered to a range of 2 to 6 percent from a wide variety of much higher rates.

Exports of benzenoid chemicals will benefit from removal of the American Selling Price (ASP) method of valuation. However, the inherent protection provided by ASP was incorporated into the tariff base from which U.S. MTN reductions are being made.

In the EEC, tariff reductions include those on polyvinyl chloride, polyethylene resins and vanillin. Japan has made reductions on phosphorus and polyethylene in primary and fabricated forms.

Generally, Canada will make less-than-formula cuts on chemicals which are produced in Canada. Deeper-than-formula cuts will be made on certain inorganic chemicals produced in Canada. Most synthetic resins have been cut from 10 percent to a range of 6.8 to 9.5 percent. On plastics the reductions will be from 15 or 17.5 percent to 13.5 percent.

Electrical and Electronic Products

The most important constraint on access to other markets for heavy electrical generation, distribution and transmission equipment and for telecommunications equipment has been government procurement policies. Canada's offers of formula cuts on most of these products (generally from 15 or 17.5 percent to 9.2 or 10.2 percent) are not to enter into effect unless and until the entities purchasing such products are covered under the Agreement on Government Procurement. We have, however, confirmed tariff reductions on such products as wire and cable, and television and radio broadcast equipment since the market in the United States, our principal customer and supplier for such products, is primarily non-governmental. The United States has taken a similar position.

The Canadian domestic appliance industry will benefit from U.S. tariff reductions on air conditioners (from 5.5 to 2.2 percent), refrigerators (from 5 to 3.7 percent), washing machines (from 7 to 2.8 percent), dryers (from 8 to 5.1 percent), and stoves (from 4 percent to free). Canadian rates of 15 or 20 percent on these products will be reduced to a common rate of 12.5 percent with the first reduction to be delayed until January 1, 1983.

U.S. reductions in its rates of duty on office machinery and computers will benefit about \$180 million of Canadian exports. U.S. reductions of interest include those on certain typewriters (from 5.5 to 2.2 percent) and on parts (from 9.5 to 5.7 percent). U.S. rates on computers will be reduced from the present rates of 5 or 5.5 percent to new levels of 3.7 or 3.9 percent. Canada is eliminating the duty on office machinery such as typewriters, dictating, transcribing and bookkeeping machines and cash registers. Present duties range from 10 to 20 percent. Most of this equipment is either not made in Canada or is made here on an internationally competitive basis. Canada used the opportunity of the negotiations to modernize and rationalize the tariff schedule on computers and related equipment along the lines recommended by the Tariff Board in its report on computers, taking into account more recent developments in Canadian production. These products are now dutiable at various rates, ranging from free to 17.5 percent, under a number of tariff items. Computers and related equipment and parts will now be classified under two items providing for a general rate of 3.9 percent on most computers and free entry for a wide range of electromechanical peripheral equipment such as disc drives, disc files and card readers. This latter equipment has been entering free of duty under the Machinery Program since it is not available from Canadian production.

Machinery

The U.S. market accounted for 41 percent of Canadian machinery sales and 72 percent of Canadian machinery exports in 1978. U.S. tariff concessions involve reductions in trade-weighted average U.S. tariffs from 5.4 to 3.3 percent. Notable U.S. concessions include duty-free treatment for a broad range of machinery for the pulp, paper and paperboard industry, and for ingot moulds and casting machines. In addition, the 5 percent duty on a broad range of special purpose motor vehicles, such as mobile cranes, wreckers and mobile clinics, will be reduced to 3.7 percent. Canada is the largest supplier of this equipment to the United States. Fork-lift trucks and platform trucks will gain duty-free access. The U.S. tariff on fire engines will be reduced from 8.5 to 5.3 percent.

Canada has agreed to reduce the tariff on machinery available in Canada to 9.2 percent from 15 percent and to bind the average incidence of the duty on imports under the Machinery Program at 5.25 percent. We have also offered a significant number of tariff bindings at free on machinery which has been entering free unbound for many years and which is not likely to be produced in Canada.

The EEC offer on machinery includes a number of important Canadian exports with reductions to rates of between 3.5 and 5.5 percent. Included are turbines, engine parts, agricultural machinery, lathes and milking machines, chainsaws, pressure reducing valves, textile and leather machinery, pulp and paper equipment and packaging and labelling machinery.

The Japanese offer covers significant Canadian exports, notably harvest machinery, boring machines, moulding presses and auto repair and service equipment. Additionally, there are a number of items of potential export interest such as coal gasification equipment, gas turbines, commercial refrigeration equipment, plastic moulding machines and brewery and distilling equipment. The Japanese concessions on these products involve substantial tariff reductions to rates of between 2.5 and 5 percent.

Agricultural Machinery

The differing tariff treatment between Canada and the United States on agricultural machinery, implements and parts has been of concern to Canadian manufacturers and a long-standing irritant in trade relations. Canadian manufacturers of agricultural machinery produced goods worth \$375 million in 1977 and close to 50 percent of this production went to the U.S. market. Currently, the United States still imposes duty on many items of agricultural machinery imported from Canada. Canada provides duty-free entry for a much broader range of U.S. agricultural equipment. The United States has agreed in the MTN to establish on a conditional basis, an "actual use" provision in the U.S. tariff which, together with other concessions, will ensure that most Canadian exports of agricultural machinery, equipment and certain parts will in fact enter free of duty, provided they are for agricultural use.

Canada's offer in the MTN to eliminate the Made/Not Made distinction on certain tariff items and to review the remainder was an important factor in reaching overall agreement with the United States and in securing the above-noted U.S. concession which is scheduled for review in 1984.

Textiles and Clothing

None of the major participants made significant cuts in tariffs on these products. There are, however, some U.S. concessions of interest including those on sweaters and on women's cotton and wool slacks and skirts. In addition, although U.S. rates on ornamented clothing will remain higher than for non-ornamented, there will be substantial reductions on a number of items of interest to Canadian exporters. The EEC has reduced rates of duty on products falling within this sector by an average of around 25 percent. Extensive tariff reductions combined with quantitative limitations in place on imports from various third countries should improve opportunities for sales by Canadian textile and clothing producers in the EEC market. Japanese tariff reductions on carpets and carpeting from 15 to 12 percent are also of interest.

Some reductions were made in the Canadian tariff on primary textiles, such as fibres, yarns and fabrics. Rates were reduced on man-made fibres from 10 to 8.5 percent, on man-made yarns from an ad valorem equivalent of 16.8 to 13.4 percent, and on man-made fabrics from an ad valorem equivalent of 30.3 percent to 25 percent. The duty on knitted garments was reduced from 27.5 to 25 percent. No reductions were made on most other clothing which remains dutiable at 22.5 percent or 25 percent.

Other Consumer Products

Amongst various concessions of interest in this sector, the United States will be reducing tariffs on jewellery (from 12 to 6.5 percent) and games and ice skates (both from 10 to 5.8 percent), and on hockey equipment (currently 4.5 percent) and organs (currently 5 percent). Also of interest are EEC concessions on hockey equipment (from 9.5 to 6 percent), jewellery (from 4.5 to 3.5 percent), toys (from 16 to 8 percent) and hand tools (from 6.5 to 4.6 percent). Canada has generally made formula reductions on consumer products. Lesser cuts were made in product areas particularly sensitive to import competition.

Furniture

A number of concessions of interest to Canada were agreed to on furniture. The United States has made substantial reductions on metal office furniture, rubber and plastic furniture, wood furniture and hospital and medical furniture. Canadian exports of these products will now face U.S. tariffs ranging from 2.5 to 5.3 percent. Canadian rates on metal furniture will be cut from 17.5 to 12.5 percent, non-metal furniture from 20 to 15 percent, and metal hospital furniture from 17.5 to 10 percent.

Motor Vehicles and Parts

Canada and the United States have made formula reductions on most motor vehicles and parts. The Canadian rate will be reduced from 15 to 9.2 percent. So far as Canada is concerned, the resultant 9.2 percent MFN tariff rate on motor vehicles and parts should provide adequate incentive for the continued operation of the Automotive Programme.

The U.S. reduction on aftermarket parts will be from 4 percent currently to 3.1 percent. The EEC and Japan will be making significant reductions on parts, especially aftermarket parts in the case of the EEC, although the latter will be making few if any cuts in vehicle tariffs.

Other Transportation Equipment

The United States will not be reducing its 18 percent tariff on rail cars but will be making formula reductions on locomotives, self-propelled cars and most parts. The 17.5 percent Canadian tariff on rail cars will not be cut but those on other products in this sector will be reduced by less-than-formula amounts from their current levels of 17.5 and 20 percent.

Forest Products

While the other main participants were not willing to go so far in the removal of tariff and non-tariff barriers as Canada originally proposed, Canadian tariff objectives for forest products were essentially met by concessions by the United States and significant concessions were obtained from the EEC and Japan.

(i) Wood Products

The reduction of a number of U.S. tariffs on processed wood products should encourage further resource upgrading in Canada prior to export. The U.S. tariff on waferboard and particleboard, for example, will fall from 10 to 4 percent. Another reduction of potential importance is the drop to 3 percent from 7.5 percent on hardboard. Duty-free access will become available for birch and maple wood veneers. The tariff on birch-faced plywood will also be reduced from 7.5 to 3 percent.

As a result of the MTN, certain other upgraded wood products will also be accorded duty-free access to the U.S. market. For example, the elimination of a 5 percent tariff should provide considerable scope for an expansion of sales to the United States of stained and pre-finished lumber. Export opportunities for manufactured dowelling should flow from a reduction in the U.S. tariff from 16 2/3 to 7.6 percent.

Canada will reduce its 15 percent tariff on waferboard and particleboard to match the U.S. rate at 4 percent. Canada will also eliminate the current tariff of 10 percent or 7 percent on veneers and the current 5 percent tariff on dressed lumber.

Canada's settlement on softwood plywood with the United States envisages the development by the respective industries and standards setting bodies of common North American plywood standards. To provide time for this, no tariff cuts on either side will begin before 1983, and these cuts will be dependent on both governments being satisfied with the progress being made by the respective plywood industries in the development of such standards. The settlement provides for tariffs to be reduced and harmonized at 8 percent, from 15 percent in Canada and 20 percent in the United States.

EEC concessions include reductions on dressed lumber, plywood, waferboard and shingles. Plywood tariffs will fall from 13 to 10 percent with the duty-free quota increased from 400,000 to 600,000 cubic metres, while those on waferboard will fall from 12 to 10 percent.

Japanese tariffs on woodpulp, newsprint and kraft paper will be reduced and bound, although on woodpulp there has been a temporary suspension of duties. The Japanese tariffs on newsprint and on kraft paper will be reduced from 5.5 to 3.9 percent and from 15 to 7 percent respectively.

(ii) Paper Products

For dutiable products in the paper sector, the trade-weighted average U.S. tariff will decline from 3.8 to 0.8 percent. Duty-free access (currently granted to newsprint and several other papers) will become available for such key Canadian fine paper exports as book and printing papers and for wallpaper, as well as for a number of other products where exports up to now have not been large, such as test or container board and shoeboard. The U.S. tariff of 4 percent on the main item covering kraft papers not cut to size

will be eliminated. The present 10 percent U.S. tariff on miscellaneous papers will be reduced to 4 percent.

As part of the agreement with the United States on paper and boards, it has been agreed that there is to be a general review of the progress in trade liberalization in 1983 or 1984 for the purposes of (a) assessing developments in the light of MTN results, including any actions on either side which might have impaired the access intended to result from agreed MTN tariff reductions; and (b) examining the possibilities of further trade liberalization in the forest products sector between the two countries on a mutually satisfactory basis. Should further liberalization not prove possible, rebalancing of concessions may be undertaken as deemed appropriate, but with the objective of minimizing the impact on positive trade relations between the two countries.

EEC concessions have been made on newsprint, groundwood printing and writing papers, corrugated paper and paperboard, and other impregnated papers. Japan has made significant concessions on woodpulp, newsprint and kraft paper. Canada will be reducing its tariff from 12.5 or 15 percent to 6.5 percent on most bulk paper products and to rates of 9.2 or 10.2 percent from 15 or 17.5 percent on most converted paper products. Linerboard and boxboard tariffs will be reduced from 15 to 9.2 percent.

Non-ferrous Metals

It was not possible to achieve fully the Canadian objective of eliminating or substantially reducing U.S., EEC and Japanese tariffs over the whole range of non-ferrous metals and semi-fabricated products. Nevertheless, reductions on semi-fabricated products will be of interest to Canadian exporters in this sector.

The most significant non-ferrous metals concession for Canada is the elimination of the U.S. 1¢/lb duty on aluminum ingot. Canada also removed its 1¢/lb duty. In addition, there will be substantial reductions in U.S. tariffs on aluminum and other non-ferrous semi-manufactures. Rates in this area, affecting such products as pipes and tubes, bars, rods, plates and sheets, will drop from a range of 7 - 11 percent to one of 4 - 7 percent. The United States is also reducing from 20 to 8 percent its tariff on unwrought magnesium.

Canada made formula reductions in its rates on the most important non-ferrous metal semi-fabricated products, e.g. from 5 to 4 percent on brass mill products.

Wire and cable, whether or not insulated, of copper and aluminum has been identified as an area where upgrading of a traditional primary product export may be possible. In 1976, Canada exported \$7 million of insulated copper wire to the United States. A U.S. tariff reduction from 8.5 to 5.3 percent should encourage the further development of such exports. U.S. tariffs on non-insulated copper wire will fall from about 7 to 4 percent; on

insulated aluminum wire from 7.5 to 4.9 percent; and on non-insulated aluminum wire from 6 to 4.2 percent. These tariff reductions should encourage new exports and represent a positive factor as regards possible new investment in production facilities.

The Canadian rate of duty on uninsulated single strand copper wire will be reduced from 12.5 to 4.5 percent; on uninsulated single strand aluminum wire from 12.5 to 8 percent; and on insulated wires from 15 or 17.5 to 10.2 per

The negotiations in this area with the United States were affected by the U.S. decision, taken in accordance with its GATT rights, to convert from specific duties on copper, lead and other products to ad valorem duties which, in a time of rising prices, can result in higher duties being paid. Such conversions were lower than might otherwise have been the case since they were undertaken within the context of the MTN.

Currently ores, concentrates and some ingot metals such as copper and nickel are duty free into the EEC while all other non-ferrous metal products are subject to varying rates of duty. The deeper cuts will apply to semi-fabricated products of nickel (from 6.5 to 4.6 percent and 6 to 4.4 percent) while shallower reductions will be made for unwrought aluminum (from 7 to 6 percent), bars, plates and sheets of aluminum (from 12 to 10 percent) and bars, plates and sheets of copper (from 8 to 6 percent). Rates of duty on lead and zinc metals will remain unchanged at 3.5 percent.

Canada has a substantial market for copper concentrates in Japan and sought concessions in the MTN to encourage exports of more highly processed non-ferrous forms. Although reductions in Japanese tariffs on primary metals are small, there are concessions on various semi-fabricated copper, lead and zinc products. In the semi-fabricated sector, Japan has agreed to substantial cuts on copper bars, rods and wire (from 15 to 7.2 percent); on aluminum tube and pipe (from 15 to 12.8 percent); and on aluminum structures (from 10 to 5.1 percent). Tariffs on some lead and zinc products will also be reduced. The tariff on magnesium will be reduced from 15 to 6.5 percent.

Iron and Steel

The principal Canadian export market for these products is the United States. The industry will benefit from some reductions of U.S. tariffs on carbon steel products from their present levels of between 2.5 and 12 percent to a range of between 2 and 8 percent. Canadian rates on carbon steel will generally be reduced to a range of 6.8 to 10.2 percent. The United States has import quotas on specialty steels and in general was unwilling to offer tariff concessions in this field. Canadian offers of less-than-formula cuts on certain specialty steels are conditional upon the termination by the United States of its quantitative restrictions and the offer of comparable reductions in current U.S. tariff rates.

Prospects for increased sales to the EEC in the immediate term may be influenced by excess steel capacity within the Community and measures taken by the European Commission under its anti-dumping legislation to establish basic prices on imports. However, Canadian products should benefit over the longer term from such EEC tariff reductions as that on hot rolled wire rod (from 7 to 4.9 percent); hot rolled steel bars and rods (from 6 to 4.4 percent); hot rolled steel sheets (from 7 to 4.9 percent); and rolled blooms and billets (from 4 to 3.2 percent).

In general, Japan will make formula cuts on tariffs in this sector, reductions from 7.5 percent (currently bound at 4.9 percent) being common on carbon steel and iron and steel products. Slightly higher currently bound rates on alloy steel products will be reduced to a range of between 5.8 and 8.2 percent. On pig iron and ferrosilicon, two items of current trade interest to Canadian producers, the existing bound rates of 5 percent will be cut to 3.7 percent. The currently applied rate is 3.7 percent in both cases.

Aircraft

A major international agreement of considerable significance to Canada has been negotiated for the aircraft sector. This provides for elimination of duties as from January 1, 1980 on civil aircraft, engines, virtually all parts and related equipment, including simulators, by the United States, EEC, Japan, Sweden and Canada. Elimination of duties on repair and overhaul of civil aircraft will also be part of the arrangement. These concessions will enhance the export opportunities for this high technology, internationally competitive Canadian industry. The agreement also provides for improved international disciplines on a range of important non-tariff measures. These provisions are such, however, that Canada will be able to continue to provide appropriate government support for the industry and to require reasonable opportunities for "offsets" in the case of major civil aircraft procurement. Production and trade in military aircraft is not covered by the Agreement.

Agricultural Products

Canadian agricultural exports valued in excess of \$1 billion will benefit from concessions negotiated in the MTN. Agricultural tariff concessions by the United States cover nearly \$500 million of imports from Canada and represent about 80 percent of Canada's dutiable agricultural exports to the United States on the basis of 1978 data. Of this total, about \$230 million will enter duty free and approximately \$60 million more will be subject to tariff reductions of 50 percent or more. The balance will benefit from tariff cuts largely in the 30 to 50 percent range. As a result of the MTN a significant number of U.S. and Canadian tariffs on products which are traded both ways have been reduced and matched at a lower level. The EEC, Canada's largest market for agricultural products, will reduce tariffs on a limited but nevertheless significant range of agricultural products affecting about \$140 million worth of Canadian exports. Since the EEC was not prepared to negotiate any fundamental changes in the nature of its Common Agriculture Policy, there will be no change in the EEC's system of variable import levies which will continue to govern Canada's major grain exports, particularly wheat and barley. In Japan, Canada's largest single country market for agricultural products, Canada obtained tariff concessions covering more than \$400 million of exports in 1978.

In the livestock and meat sectors, major U.S. concessions were obtained on live cattle and "portion control" beef cuts. In all instances generally higher U.S. cattle tariffs will be reduced and matched with Canadian tariffs at 1¢/lb. The U.S. concession includes the removal of tariff rate quotas for live cattle under 200 lbs and over 700 lbs. On "portion control" beef cuts the United States is reducing its tariff from 10 to 4 percent, thus narrowing a large differential between U.S. and Canadian tariffs on this high value product. Sales of "portion control" beef cuts will, like other shipments of beef from all countries, come within the volumes permitted to be imported under the United States Meat Import Law. In addition, the U.S. and Canadian tariffs on fresh chilled or frozen beef will be reduced from 3¢/lb to 2¢/lb. Canadian beef exporters will have an opportunity to compete for enlarged EEC and Japanese quotas for high quality beef.

Canadian pork exporters will benefit from the removal of the U.S. tariffs on fresh or frozen pork; Canadian rates will similarly be eliminated. In addition, significant reductions in the U.S. tariffs for certain pork products and the removal of the tariff for live hogs was obtained to match the new Canadian rate. In Japan, Canada obtained on an unbound basis a tariff reduction on fresh and frozen pork from 10 to 5 percent (plus a variable component in certain circumstances). The EEC will reduce its tariff rate on edible offals of beef and pork and on pork and beef livers.

The MTN will yield significant tariff reductions for Canadian grains and oilseeds particularly in the United States and Japan. The United States will make a major reduction on its corn tariff from 25¢/bushel to 5¢/bushel. The Canadian tariff, currently 8¢/bushel, will be reduced to the same rate. The U.S. tariffs on oats, rye and certified seed corn will be eliminated and the tariff on barley for malting will be matched with the Canadian rate at 5¢/bushel. The Japanese tariff for rye is being reduced from 15 to 7 percent. The Canadian bakery industry will benefit from the elimination of U.S. tariffs for biscuits and cakes and macaroni and pasta products. Canadian rates will be reduced to 5 percent on biscuits and removed on dry macaroni.

The United States will eliminate the tariff on soybeans, mustardseed and sunflowerseed and will significantly reduce rates on flaxseed, rapeseed, edible rapeseed oil and hydrogenated rapeseed oil. These reductions will eliminate or significantly reduce a number of tariff disparities which will benefit Canadian oilseed producers and processors. The Canadian rate will be reduced on certain crude vegetable oils from 10 to 7.5 percent and on certain refined vegetable oils from 17.5 to 15 percent.

Japan has agreed to bind duty-free entry for rapeseed, soybeans, mustardseed and rapeseed oilcake and to reduce the tariff on rapeseed oil.

In the fruit and vegetable sector, several important concessions were negotiated. Of major interest is the U.S. agreement to remove the tariff quota on seed and table potatoes (75¢/100 lbs over quota and 37.5¢/100 lbs within quota) and to match the new Canadian tariff at 35¢/100 lbs. In addition, the U.S. tariff on prepared potato products will be reduced from 17.5 to 10 percent and matched with the corresponding Canadian

tariffs. Removal of the tariffs for fresh and frozen blueberries in the United States, a major reduction from 20 to 4 percent in the EEC tariff for frozen wild blueberries, and a reduction from 20 to 10 percent for frozen berries other than strawberries in Japan have been negotiated. The U.S. tariff on canned corn is being reduced significantly and important reductions have also been negotiated on canned and frozen corn in the EEC and Japan. Canada obtained a number of tariff cuts on a range of other fruits and vegetables, including 60 percent reductions on prepared or preserved onions, frozen raspberries, frozen cranberries, fiddleheads and cut-up rutabagas. The EEC tariff rate on apples will be reduced from 10 to 8 percent on imports during the January 1st to March 31st period each year.

A new arrangement for the export of aged Canadian cheddar cheese has been worked out with the Community. Under this arrangement, a special quota of 2,750 metric tons (6.1 million lbs) for Canadian aged cheddar will be established with lower minimum import price requirements and a reduced fixed levy. The arrangement also provides for the first time for access for aged Canadian cheddar in retail pack sizes. The new terms of access should assist Canadian exporters to re-establish their trade, particularly in the U.K. market. Since the United Kingdom joined the EEC in 1973, Canadian exports of cheddar cheese to that country have averaged less than 500 metric tons, well below pre-accession levels. The arrangement provides that adjustments will be made in the levy charged against Canadian cheddar cheese to ensure that the quota can be filled. In return for the improved access which has been negotiated and an EEC undertaking not to undercut Canadian cheese prices through the operation of the EEC cheese export subsidy system, the negotiated arrangement provides that the current Canadian global cheese import quota of 45 million lbs will be maintained subject to review in 1982. In addition, Canada has agreed not to disrupt EEC cheese prices.

Tobacco is Canada's third largest agricultural export to the EEC after wheat and barley. The EEC will consolidate three existing tariff items into one with an effective maximum specific duty of 30 European Units of Account per 100 kg (21.9¢/lb) as compared to the existing maximum duty of 45 EUA per 100 kg (32.8¢/lb) which applies to most of Canada's exports of unmanufactured tobacco.

International consultative arrangements have been negotiated for dairy products and bovine meat with a view to the maintenance of greater stability in world trade in these products. The international dairy arrangement contains minimum export price provisions for certain milk powders, milk fat and certain types of cheese. Canada's willingness to adhere to the milk powder arrangement has been made conditional on our ability to continue to market our surplus milk powder in Mexico and the Caribbean rim.

Alcoholic Beverages

Whiskey has always represented an important agriculture-related export commodity for Canada. Access to the U.S. market will be improved in three ways as a result of the MTN. First, the U.S. tariff on Canadian whiskey will be cut from 62¢/gal to 25¢/gal. Second, discriminatory tariff treatment favouring imported Scotch and Irish whiskies over Canadian whiskey will be

narrowed by reducing the differential in the U.S. tariff from 11¢/gal to 5¢/gal. Third, the "wine gallon assessment" method of valuation by which bottled whiskey attracted higher duties than bulk whiskey will be abolished, thus removing a disincentive to bottling in Canada. The tariff cut, plus the improvement in the tariff treatment vis-à-vis other imported whiskies, will increase profits on this large export item and may well increase exports, whether in bulk or in bottled form, as Canadian whiskey will compete on a more even footing with both domestic bourbons and imported Scotch and Irish whiskies.

The Community has agreed to a 50 percent reduction in the specific duty on whiskey in bottles and in bulk. The new specific duty for Canadian whiskey will be the same as for bourbon, thereby eliminating the tariff disparity that existed in favour of the latter product.

Japan has also made concessions in its tariffs on whiskies.

The gains for Canada in this sector were in considerable measure due to the cooperation of provincial governments. In response to non-tariff requests received from our trading partners concerning certain practices of provincial marketing agencies of alcoholic beverages, the provinces offered a joint statement of their intentions on the treatment of imported products and agreed with federal negotiators that this statement could be used in the negotiations. The provincial statement is as follows:

1. Information on the policies and practices of provincial marketing agencies for alcoholic beverages will be made available on request to foreign suppliers and governments. Any enquiries from foreign governments will receive a response within a reasonable period of time. The Government of Canada agrees to be the channel of communication with foreign governments for such purposes.
2. In each branch store of the provincial sales agencies a catalogue of all the products offered for sale by the agency will be available, in order that customers may be aware of what products are available in addition to those carried in the particular branch.
3. Any differential in mark-up between domestic and imported distilled spirits will reflect normal commercial considerations, including higher costs of handling and marketing which are not included in the basic delivery price.
4. Any differential in mark-up between domestic and imported wines will not in future be increased beyond current levels, except as might be justified by normal commercial considerations.
5. Each Canadian provincial marketing agency for alcoholic beverages will entertain applications for listing of all foreign beverages on the basis of non-discrimination between foreign suppliers, and commercial criteria such as quality, price, dependability of supply, demonstrated or anticipated demand, and other such considerations as are common in the marketing of alcoholic beverages. Standards with respect to advertising, health and the safety of products will be applied in the same manner to imported as to domestic products.

Access to listings for imported distilled spirits will in the normal course be on a basis no less favourable than that provided for domestic products and will not discriminate between sources of imports.

6. Any changes which may be necessary to give effect to the above will be introduced as soon as practicable. However, some of these changes, particularly with respect to mark-up differentials, may be introduced progressively over a period of no longer than eight years.

Canada will reduce its tariffs on whiskey and gin to 20¢ per proof gallon from 50¢ per proof gallon, on vodka and brandy to 50¢ per proof gallon from \$1.00 per proof gallon and on rum to \$1.00 per proof gallon from \$2.00. There were no tariff reductions made on table wines or sparkling wines.

Fish Products

A range of concessions for a considerable variety of fish and fish products has been secured in negotiations with the United States, the EEC and Japan. With its enlarged fishing zones, Canada will be able to take fuller advantage of these tariff reductions.

A high Canadian priority objective for fisheries in the tariff negotiations has been achieved with U.S. agreement to eliminate its tariff quota on frozen fish fillets and provide for a single rate of 1.875¢/lb on all imports of this product (the current rate for in-quota imports). This is significant to the fishery industry, because, in the past, the annual tariff quota has been filled early in the year by other suppliers whose fishing seasons commence before those in Canadian waters and thus before the Canadian catch could be landed and shipped. In addition, the reduction or elimination of U.S. tariffs on a range of other fisheries products should open up new export opportunities and provide an increased rate of return. The 0.35¢/lb duty on frozen mackerel will be reduced to zero. Smoked or kippered herring, currently carrying a tariff of 0.3¢/lb, will also go to free, as will canned herring not in oil which now has a duty of 0.5¢/lb. Crabmeat, prepared or preserved, not canned, will have its tariff reduced from 7.5 to 5 percent. Exports of canned salmon to the United States will benefit from tariff reductions from 7.5 to 3 percent; the Canadian tariff will also be reduced to 3 percent. The competitiveness of yellow perch will be increased when the U.S. 1.5¢/lb duty is eliminated, a concession of considerable interest to the Great Lakes fishery.

The EEC will effect tariff cuts and/or increase tariff quotas on twelve items. Tariff offers of particular interest to Canadian exporters include: live lobsters (from 10 to 8 percent); other whole lobsters (from 13 to 8 percent); canned salmon (from 7 to 5.5 percent); and fresh, chilled or frozen eels (from 5 to 3 percent). The EEC has also offered to reduce the bound rate on frozen cod fillets from 15 to 8 percent within a 10,000 metric ton quota, and from 4 to 2 percent for fresh, chilled or frozen salmon. The existing applied rate of 9 percent on frozen cod other than fillets and applied free access for fresh, chilled or frozen salmon are expected to continue. These tariff reductions will improve the position of Canadian exporters vis-à-vis imports from Scandinavian countries benefitting from preferential access under free trade arrangements in force with the Community.

Japan has agreed to make some important and substantial (30 to 50 percent) tariff reductions in the fisheries area where exports from Canada have been increasing rapidly. Tariff reductions will be introduced on the following items of interest to the Canadian fishing industry: frozen herring and cod and frozen hard roes thereof (from 10 to 6 percent); fresh and frozen squid (from 10 to 5 percent); dried and salted herring roe (from 15 to 12 percent); dried and salted cod roe (from 15 to 7.5 percent); and other dried and salted roe (from 7.5 to 4 percent).

Canadian tariff concessions were made on canned tuna (20 to 14 percent --the current applied rate is 15 percent), canned herring (from 8 or 12.5 to 6 or 8 percent--the current applied rate is 10 percent on the 12.5 percent item), and canned salmon (7.5 to 3 percent).

DEVELOPING COUNTRIES IN THE MTN

The major participants in the MTN, including Canada, signed a proces-verbal on April 12 which substantially concluded the negotiations between such countries. However, developing countries, with the exception of Argentina and Romania, did not sign the April 12 proces-verbal because some of their tariff negotiations had yet to be completed and because agreement had not been reached on the "safeguards" code, which is important for both developing and developed countries. It can be expected that many developing countries will sign the MTN agreements in due course.

In Canada's view, the MTN results can be considered as a major improvement in the international trading environment and one which should facilitate a significant expansion of world trade, including that of developing countries. As a result, renewed confidence and stability should be brought to the world trading system to the benefit of all countries including developing countries.

The Negotiating Process

The negotiating process itself has been criticized by developing countries who argue that the discussions should have been more open, that developing countries should have been more involved and that greater attention should have been paid to developing country interests. They contend that the negotiating process was for the most part a secret one among major participants only, bypassing the formal GATT negotiating structure in which they had representation. Since the principal negotiations in the MTN took place between the countries which have relatively the largest trade volumes, it was inevitable that the long preparatory phase of the negotiations was mainly taken up by bilateral and other limited discussions between the major industrialized countries. However, quite apart from the restricted number of formal negotiating meetings which took place and involved all participants, Canada and other principal participants expended considerable effort throughout to consult bilaterally with developing countries actively interested in the negotiations. During the last year of the negotiations especially, as the shape of the likely outcome began to emerge, developing countries were increasingly brought into the process; they were fully involved in both formal and informal efforts in these final stages. Moreover, separate relatively successful negotiations on some general GATT rules and tropical products were held which dealt explicitly with issues of particular interest to developing countries. As far as the negotiations on other non-tariff matters are concerned, developing country participation led to agreement on special provisions for them. In addition, Canada and other industrialized countries have concluded bilateral tariff settlements with a number of developing countries.

Insofar as benefits to developing countries are concerned, the MTN results have achieved to a reasonable degree the goals established by the 1973 Tokyo Declaration. They are significant for developing countries as a whole and markedly more favourable to them than they would have been in the absence of their participation.

Detailed Results for the Developing Countries

In the Tokyo Declaration, Ministers recognized "the importance of special and more favourable treatment for developing countries in areas of the negotiations where this is feasible and appropriate". They also agreed that "care shall be taken to ensure that any measures that are introduced as a result are consistent with the overall objectives and principles of the trade negotiations and particularly of trade liberalization".

(A) Tariffs

In general, LDCs will benefit from tariff concessions exchanged in the MTN by the major industrialized trading nations on an MFN basis for those products not covered by the developed countries' General System of Preferential (GSP) tariffs. Even where the reduction or elimination of a MFN tariff rate would reduce the preferential margin in favour of developing countries under the GSP, such a concession would still provide security of access for developing countries.

The most important immediate benefits for most developing countries, however, flow from the direct tariff negotiations in which they participated, including those on "tropical products" which were completed in the early phase of the MTN and implemented by most industrialized countries in 1977.

In 1977, Canada imported approximately \$4.4 billion of goods from developing countries, of which \$3.6 billion were industrial products. More than \$3 billion entered duty free under the MFN tariff; over \$420 million entered at preferential rates under the GSP (more than half of which entered duty free). As a result of concessions on "tropical products", MFN tariffs were reduced on \$92 million of imports for which developing countries were principal suppliers. Additionally, Canada implemented improved preferences for developing countries under its GSP on a further \$56.6 million worth of 1977 imports for which developing countries were not principal suppliers. Taking these tropical product concessions into account, the vast majority of agricultural imports from the developing countries now enter Canada duty free. In 1977, 83.5 percent - over \$650 million worth - of such imports from developing countries entered duty free on either an MFN or GSP basis. Of the remaining dutiable agricultural imports from the developing countries, over 67 percent either will benefit from reduced MFN rates following the MTN or already enjoy preferential access under the GPT.

In the industrial MTN negotiations, Canada has agreed to reduce its MFN rates by a trade-weighted average of close to 40 percent - from an average rate of 15 percent to an average of 9 to 10 percent. The access of developing countries to Canada's market for industrial goods will be improved in the following ways as a result of the general MFN tariff reductions and the consideration of developing country requests:

- On the \$495 million in industrial imports from developing countries in 1977, which entered under tariff items not covered by the GPT, Canada has agreed to reduce the applicable MFN rates by about 18 percent. Much of this trade is, of course, in sensitive sectors and originates from a relatively few, more advanced, developing countries who have become highly competitive.
- Under existing Canadian legislation, for those products which are not already duty free under our General Preferential Tariff, many GPT rates will be reduced consequential on the MFN reductions. However, the actual margin of preferential access will be reduced.

(B) Non-Tariff Measures

The non-tariff agreements on subsidies/countervail, government procurement, technical barriers to trade and customs valuation all contain special provisions more favourable to developing countries. Generally, these provisions are designed to facilitate developing countries' adherence to the non-tariff agreements by lessening the obligations which they would assume under the agreements. In the agreements on government procurement and on technical barriers to trade, technical assistance is envisaged to assist developing countries to implement their obligations. In the case of customs valuation, developing countries would be given more time to implement the obligations of the agreement. Developing countries will also gain from new international disciplines which developed countries are accepting as well as the strengthening of the GATT's consultation, conciliation and dispute settlement procedures.

General provisions have been agreed relating to special and differential treatment for developing countries as part of an understanding concerning the framework for the conduct of international trade. The latter negotiations were undertaken largely at the initiative of the developing countries.

The "framework understandings" are intended to provide a firmer basis in the GATT for special and differential treatment in favour of developing countries including the Generalized System of Preferences, preferential trade relations between developing countries and special treatment for the least developed. The understandings would also make it somewhat easier for developing countries to resort to trade restrictions for balance of payments and development purposes. They also strengthen the consultation and dispute settlement mechanisms of the GATT.

The understandings which have been reached in favour of developing country trade (together with the special and differential provisions in the non-tariff agreements) reflect the willingness of GATT contracting parties to depart from the basic non-discrimination (Most-Favoured-Nation) principle in favour of developing countries.

Conclusion

Although the MTN was a multilateral negotiation, based on a formula approach to tariff cutting for industrial products, it nevertheless followed the normal GATT pattern - particularly in the tariff area - of a series of essentially bilateral negotiations. From these, of course, all participants benefit from the application of the MFN principle of GATT. While developing countries, by virtue of their lesser involvement in world trade, like many smaller industrialized countries, were not as substantial participants in the negotiations as the larger industrialized countries, they will benefit substantially from both tariff and non-tariff results.

However, the results fall short of the ambitions of some developing countries for very substantial changes in world trading relationships. Developing countries can be expected in the coming months to argue for the completion of what they perceive to be unfinished MTN business.

The 1973 Tokyo Declaration envisaged that special and differential treatment might be agreed in the MTN in favour of developing countries. In the interim, the more advanced developing countries increased their competitiveness in certain goods, which gave rise to difficulties for some industries in the industrialized countries. As a result, the latter sought to incorporate in the MTN results the concept of "graduation" according to which developing countries would progressively assume greater international obligations as their economies and trade continue to develop. Although developing countries resisted agreement on the "graduation" concept, they did note that they "expect to participate more fully in the framework of rights and obligations under the General Agreement". In assuming greater obligations in the future, those developing countries would also facilitate the continuation of special and differential treatment for the less advanced developing countries which will continue to need it.

AGREEMENTS ON SUBSIDIES/COUNTERVAILING
MEASURES AND ANTI-DUMPING

1. Summary

The Subsidies/Countervail Agreement is composed of three main parts which relate to: 1) the imposition of countervailing duties against injurious imports; 2) multilateral procedures to deal with foreign subsidies which affect Canadian production and trade and to reinforce the existing prohibition against export subsidies and 3) settlement procedures. Generally the procedures provided for in the Agreement conforms with existing Canadian practice.

The major immediate benefit to Canada will be the U.S. agreement to apply a test of material injury before imposing countervailing duties against dutiable imports. Over time, the surveillance/dispute settlement procedure should result in a body of international jurisprudence concerning acceptable types and levels of subsidization against which governments and business can judge domestic programs and thereby reduce the possibility of other countries taking countermeasures against Canadian programs. Further, the application of uniform procedures by signatories to the Agreement should serve to eliminate an element of uncertainty that exists at present in this area of trade.

During the negotiations the major participants, including Canada, agreed that the establishment of parallel injury criteria and administrative procedures for both anti-dumping and countervailing actions would be highly desirable and accordingly appropriate revisions of the Anti-dumping Code have been negotiated.

2. Major Elements in the Agreements

The main provisions relating to countervailing and anti-dumping actions provide for:

- a) intergovernmental consultations prior to the initiation of countervailing duty investigation;
- b) the initiation of investigations either on the initiative of the authorities or on receipt of a complaint supported by evidence of either a subsidy practice or dumping, evidence of injury being caused and evidence of a casual link between the subsidized/dumped imports and the injury;
- c) scope for the application of provisional measures for a period generally not to exceed four months;
- d) the suspension of an investigation if a subsidizing government or an exporter undertakes to revise prices or take other measures to eliminate the subsidy or dumping and the injury resulting therefrom;

- e) more precise criteria to be considered in establishing material injury;
- f) improved procedures for the disclosure of the bases for decisions in both anti-dumping and countervailing cases; and
- g) multilateral surveillance and dispute settlement procedures to ensure that the above procedures and criteria are followed.

The Subsidies/Countervail Agreement recognizes that subsidies are a legitimate tool for the promotion of national objectives, e.g., regional development, research and development, industrial restructuring, etc. The Agreement introduces better international discipline in the use of subsidies which affect trade or production, including enforcement of the prohibition on the use of export subsidies on industrial products. The prohibition has been extended to cover all mineral products. It also contains provisions under which recourse can be had to the GATT by signatories adversely affected by such subsidies. A Committee of Signatories is required to resolve disagreements within a reasonable period of time. Where the Committee concludes that a subsidy causes such "adverse effects" it shall make recommendations to the parties to resolve the issues and if these recommendations are not followed it may authorize counter-measures. Signatories retain the unilateral right to apply countervailing duties against subsidized imports which cause injury.

In respect of agricultural export subsidies, there are some modest but worthwhile improvements in terms of (a) providing recourse if an exporter loses ground to subsidized competition in an individual market as opposed to the world market and (b) constraining the ability of a subsidized exporter to lead markets down by predatory subsidization.

3. Canadian Interests

In respect of countervail, the major benefit is injury test before imposing countervailing duties on dutiable imports. Had this provision existed in the past the number of cases in which Canadian exports have been subjected to U.S. countervailing duties would have been significantly diminished. There should also be benefit from the greater uniformity likely to flow from precise criteria set out in the Agreements for the establishment of injury.

The new disciplines on subsidies will provide Canada with a better opportunity to protect major export markets. The prohibition on industrial subsidies is now supported by an illustrative list of prohibited practices.

Many of the changes reflect current Canadian practice. The improved injury criteria reflect in large measure the current practices of the Anti-dumping Tribunal. The Agreement on Subsidies/Countervailing Measures will require more formal consultative procedures but the Agreements ensure that such consultations will not unduly delay domestic action.

Formal acceptance by the Government of Canada of the new Anti-dumping and Subsidies/Countervailing Agreements would require only minor legislative amendments.

AGREEMENT ON TECHNICAL BARRIERS TO TRADE

(Product Standards and Related Test Methods/Certification Systems)

1. Summary

All countries utilize product standards for legitimate purposes such as the protection of consumer interests. Barriers to trade, however, can be created by disparities among countries in product standards and related certification systems. Difficulties may also arise with respect to methods for determining conformity with such standards. With greater public and governmental concern in regard to the environment and consumer protection, governments at all levels have become increasingly involved in regulating the products that may be offered on the market, whether on the store shelf or to industrial and agricultural producers.

The Agreement on Technical Barriers to Trade is intended to facilitate trade by obliging signatories to take account of the restrictive effect which product standards and certification systems may have on international commerce. It will provide guidelines for activities in this area and encourage the development and use of internationally agreed standards wherever possible.

This Agreement contains provisions to cover the standards activities of the Federal Government, provincial and municipal governments as well as of bodies not under the direct control of any government. Following consultations with the provinces the Canadian Government has accepted an obligation under the Agreement to use its "best endeavours" to ensure that local governments and non-governmental bodies comply with the Agreement. Canadian product standards have almost invariably been applied in the same manner to imported products as to domestic products. Most Canadian organizations engaged in standards or standards related activities already act in ways consistent with the provisions of the Agreement.

The Agreement provides opportunities to consult regarding product standards and related means of determining conformity with them as they are being developed in signatory countries.

2. Major Elements in the Agreement

The Agreement calls on all signatories to take account of the restrictive effects that product standards may have on international commerce. It does not prevent signatories from adopting product standards nor does it alter their right to maintain product standards appropriate to their needs, in particular with regard to health, safety, environment and national security.

The key obligations of the Agreement require signatories to ensure that neither product standards or related certification systems themselves, nor their application, have the effect of creating unnecessary obstacles to international trade. All certification systems, whether national or regional, must treat suppliers of products from other signatories on a non-discriminatory basis. In addition, the Agreement requires signatories:

- (a) to accept, wherever possible, test results, certificates or marks of conformity from other signatories or accept products imported from other adherents for testing on a non-discriminatory basis;
- (b) to use relevant, wherever possible, international standards as a basis for their product standards;
- (c) to participate in the activities of international standardizing bodies with a view to harmonizing their product standards on as wide a basis as possible;
- (d) to publish their product standards and the rules of their certification systems; and
- (e) to ensure that one or more enquiry points exist which would be able to answer all reasonable enquiries from interested parties in other signatories regarding their product standards and certification systems.

3. Canadian Interests

The diminution of the trade restrictive effects of standards and certification systems will benefit Canadian exporters. The capacity to influence the development of standards of other signatories as well as of international bodies should be helpful. The Agreement will also be useful in dealing with discriminatory regional certification systems which have tended to inhibit the development of some Canadian exports. International commerce should be further facilitated to the extent that the Agreement results in harmonization of product standards among signatories.

The Agreement will require each signatory to notify certain of its standards activities, and, with the exception of urgent situations, to publish a notice of its intent to introduce a particular standard or certification system and allow time for other signatories to make comments. An enquiry point or points is to be established by each signatory to answer enquiries regarding its standards activities. In addition, signatories will be required to "take such reasonable measures as may be available to them to ensure" that local governments and non-governmental bodies within their territories comply with the Agreement.

The federal, provincial and municipal governments, as well as non-governmental bodies, are active in the field of standardization. Consultations with all these groups have taken place in connection with the evolution of this Agreement and their cooperation in its implementation is anticipated.

AGREEMENT ON GOVERNMENT PROCUREMENT

1. Summary

The Government Procurement Agreement brings a portion of the purchasing of governments into the international trading framework. Most governments discriminate in varying degrees in favour of local suppliers and these practices can be important barriers to trade. The Agreement creates a set of rules designed to ensure that suppliers from each signatory have an opportunity to bid on certain foreign government contracts. Should the Agreement prove successful in its first few years, its coverage might be expanded in further negotiations.

2. Major Elements of the Agreement

The purchasing to be covered is determined primarily by the purchasing entities which each party has identified as being subject to the Agreement. The coverage is limited by various provisions which exclude construction and service contracts, purchases below a "threshold" level of approximately C\$220,000 at current exchange rates, and purchasing subject to national security considerations. Signatories are free to exempt purchases for which compatibility with existing equipment is essential, urgent purchases, and the purchase of products of research and development programs, through the prototype and user-acceptance stage. Off-setting economic benefits may be required from foreign suppliers for major purchases. The benefits of this Agreement do not extend to non-signatories. Normal customs duties would be applicable to any purchases from foreign sources.

For the procurement covered by the Agreement signatories undertake:

- (a) to apply the same treatment to the suppliers of other signatory countries as to domestic suppliers;
- (b) to ensure that technical specifications do not create unnecessary obstacles to international trade;
- (c) to follow agreed rules regarding the qualification of suppliers; notices of proposed purchases; tender documentation; submission, receipt and opening of tenders and award of contracts;
- (d) to provide prescribed information to suppliers, tenderers, and the governments of signatory countries on all phases of the procurement process, including contract awards;
- (e) to maintain procedures for the hearing and review of complaints arising in connection with any stage of the procurement process.

The operation of the Agreement will be monitored by a Committee of the signatories, and provisions exist for the settlement of any disputes which might arise.

3. Canadian Interests

While the coverage of this initial agreement is not as extensive as had been hoped, important new export opportunities in large procurement markets will be opened for Canadian suppliers over a broad range of products purchased by governments. The fact that it was not possible to obtain agreed coverage for entities which are major purchasers of telecommunications equipment, power generation and transmission equipment and some transportation equipment, diminishes the value of the Agreement for Canada. The markets which will be open under this Agreement to Canadian exporters will be very large in relation to the amount of Canadian Government purchasing which will be opened to foreign suppliers. Moreover, considerable scope will remain to use government procurement in Canada for industrial development and other socio-economic purposes.

AGREEMENT ON IMPORT LICENSING

1. Summary

All countries make some use of licensing requirements whereby a license or permit must be obtained prior to import. Barriers to trade can arise from the administration of these requirements due to lack of publicly available information on the requirements themselves, complicated and expensive procedures to apply for and obtain licenses, and undue delay in the processing of applications and the issuance of licenses.

The Agreement on import licensing elaborates existing GATT provisions by embodying a set of principles and guidelines intended to reduce and eliminate where possible the unnecessary trade restrictive effects which can arise from the administration of import licensing requirements. The Agreement applies to all import licensing requirements except those maintained for reasons of national security. The Agreement deals with the administration of import licensing requirements but does not affect a signatory's rights or obligations with respect to the use of import control measures taken in accordance with existing international agreements.

Canada employs licensing systems for a variety of purposes including the surveillance of potentially injurious imports, the monitoring of imports covered by bilateral export restraint agreements and the control of imports of products subject to import restriction. Canada's administration of import licensing is generally in accordance with the Agreement.

Import licensing administration in a number of developing countries is unnecessarily restrictive and as such may delay and inhibit trade. The Agreement should help to improve Canadian export opportunities, particularly through the publication of more complete information on licensing procedures, and the simplification and expediting of procedures for applying for and obtaining licenses.

2. Major Elements of the Agreement

The Agreement's provisions should result in more certain transparent and fair administration of import licensing. The Agreement covers both automatic import licensing where licenses are required but there are no formal limitations on quantities or values which may be imported, and licensing requirements to administer import restrictions permitted under the GATT.

The principal obligations are:

- that the rules and all information concerning procedures for filing applications be published;

- that application forms be as simple as possible and that normally applicants need approach only one administrative body;
- that in the case of automatic import licensing, permits be issued within a maximum of 10 working days;
- that when import restrictions are in effect:
 - permitted levels of imports and related details be published;
 - there be a right of a review in the event that an application for an import license is refused;
 - there be reasonable provision for new importers.

The Agreement provides for the establishment of a committee within GATT to afford signatories an opportunity to consult on any matters relating to the application of the Agreement.

3. Canadian Interests

Canadian exporters often encounter serious difficulties because of the import licensing procedures of other countries. The provisions respecting greater transparency of licensing requirements, the obligation that only one authority normally need be dealt with in applying for and obtaining a license and the requirement that generally procedures be simplified and expedited should help overcome such difficulties and reduce costs of exporting.

Canada employs import licensing for a variety of purposes. Canadian licensing administration and procedures are generally in accordance with the provisions of the Agreement. The Agreement can be implemented within the context of present legislation.

AGREEMENT ON CUSTOMS VALUATION

1. Summary

The new international agreement on customs valuation will establish uniform standards to be applied by governments in determining the value of imported goods for purposes of levying ad valorem rates of duty. The agreement requires signatories to use as the value for duty the price at which goods move in international trade (the "transaction price") or its equivalent.

The new agreement will require Canada to make more fundamental changes in its customs valuation legislation and administrative practices than will be the case in other countries which already have valuation systems similar to that provided for in the new agreement. Canada is therefore negotiating understandings with its trading partners concerning the measures which we would have to take up for any loss of protection which would result from our implementing the valuation agreement. We are also seeking more time (4 years) to implement the agreement than the other major trading countries, in recognition of the fact that we would be making greater changes and would need time to prepare for the changeover.

2. Major Elements of the Agreement

The agreement sets out the techniques to be used by signatories in determining the value for duty of imported goods. When the importer and exporter are not related, the customs authorities would normally base the value for duty on the price actually paid or payable for the goods when sold for export (the "transaction price"). The price could, however, be adjusted in certain circumstances described in the agreement. The agreement sets out a series of tests to be used in determining whether the transaction value in a sale between related parties can be accepted for valuation purposes.

If the transaction price cannot be used as the value for duty the Customs Authorities will determine the value in accordance with the first of the following methods which can be applied:

1. the transaction price of identical goods sold for export to the same country;
2. the transaction price of similar goods sold for export to the same country;
3. the price at which the imported goods, or identical or similar goods, are resold in the country of importation to unrelated persons, adjusted to take into account costs and usual profits incurred after importation; and

4. a "computed" valued based on the cost of production plus usual profits and expenses.

At the importer's request, the order of application of the last two methods may be reversed.

If the value for duty cannot be established using the preceding methods it may be determined using "reasonable means" consistent with the provisions of the agreement and of the General Agreement on Tariffs and Trade.

3. Canadian Interests

Adoption of the agreement will require fundamental changes to Canadian valuation legislation and administration practices. Extensive research, probably involving public hearings, will be necessary to determine what adjustments will be needed to ensure that the proposed new system does not give rise to a significant decline in protection.

However, it should be possible to administer the new system more rigorously since Customs enforcement will, for the most part, be based on information obtainable from Canadian sources. The present system, which is based on "fair market value" in the country of origin, often requires that investigations be conducted in foreign countries.

Canadian exporters will benefit from the reduction of the scope for arbitrary action and greater certainty on valuation rulings which will result from the implementation of the agreement by other countries. Under the agreement the United States will be required to eliminate certain valuation practices, notably the "final list" and "American Selling Price" standards, which often result in values for duty higher than the exporter's selling price. Moreover, under the agreement, the U.S. authorities will be required to provide more equitable valuation treatment for "assists", that is to say, goods or services provided free or at a reduced price by the importer to the exporter.

AGREEMENT ON TRADE IN CIVIL AIRCRAFT

1. Summary

The Agreement on Trade in Civil Aircraft provides for the elimination of tariffs and quotas on January 1, 1980, on all civil aircraft, engines, parts, airborne avionics, ground flight simulators, repairs and overhaul. It also sets out obligations respecting a range of non-tariff measures including technical regulations, aircraft purchases and government financial assistance. Canada, the USA, Japan, the European Community, Sweden and Switzerland are expected to participate. The Agreement does not cover military aircraft or equipment.

2. Major Elements of the Agreement

The principal provisions of the Agreement are:

- the elimination as from January 1, 1980 of all customs duties and similar charges on civil aircraft; civil aircraft engines and their parts and components; other parts, components and sub-assemblies of civil aircraft including airborne avionics, ground flight simulators and their parts and components. Such duties and charges will be also eliminated in respect of aircraft repair and overhaul. Duty-free entry will be accorded when an item is used as original or replacement equipment in the manufacture, repair, rebuilding, maintenance, modification or conversion of civil aircraft.
- signatories shall not require airlines, aircraft manufacturers, or other entities engaged in the purchase of products covered by this Agreement, nor exert unreasonable pressure on them, to purchase from any particular source, which would create discrimination against suppliers from any signatory.
- a signatory may require in the case of major civil aircraft procurement from a foreign source that its qualified firms be provided with access to business opportunities on a competitive basis and on terms no less favourable than those available to qualified firms of other signatories (offset arrangements).
- the pricing of civil aircraft should be based on a "reasonable expectation of recoupment of all costs, including the cost of financing, production, research and development - including identifiable and prorated costs of military research and development."

3. Canadian Interests

Corporate jet aircraft, aerial fire suppression, STOL utility aircraft, gas turbines, flight simulators, inertial navigation, communications and temperature controls, repair and overhaul, are all areas where Canadian industry is competitive internationally. Elimination of tariffs under the Aircraft Agreement, coupled with new disciplines on aircraft purchases and government financial assistance should result in significantly increased export opportunities for Canadian industry.

Canada has not applied its tariffs on most aerospace products for many years and will, as of January 1, 1980, bind at free tariffs on the products covered by the Agreement. The non-tariff provisions of the Agreement allow for the continuation of the government's program to provide appropriate financial assistance for the Canadian industry and to seek reasonable offsets to major civil aircraft purchases.

FRAMEWORK UNDERSTANDING

1. Summary

An Understanding has been reached in the MTN on the ways in which certain of the general obligations of the GATT should in the future be applied with a view to improving the international trading framework. Among other things it provides for special and differential treatment for developing countries (LDCs), as called for in the Tokyo Declaration of 1973.

2. Major Elements of the Understanding

Developing Countries

The Understanding reached will provide a firmer basis for our trading relations with developing countries. In particular, it permits developed countries, under prescribed conditions, to extend special and differential trade treatment to LDCs relative to their stage of development. Under the Understanding, where developed countries have given or in future give special trade treatment to developing countries they would be required to notify and consult with the latter on any modifications to such treatment. In the past, developing countries have not been expected to make significant trade concessions in trade negotiations; in the future, concessions would be made by them for benefits received where such concessions were consistent with their stage of development. As their trade and economies develop developing countries would be expected to assume increased GATT obligations. The Understanding reached concerning the treatment of trade relations with developing countries complements the special and differential measures for LDCs established in a number of particular agreements negotiated in the MTN on non-tariff questions.

Safeguards for Balance of Payments and Development Purposes

The Understanding elaborates GATT rules and procedures governing the imposition of import restrictions for balance of payments purposes. The changes recognize that restrictive import measures are generally not the most appropriate means to maintain or restore balance of payments equilibrium. Accordingly developed countries are expected to avoid introducing trade measures for balance of payments purposes to a maximum extent possible. There will be greater scrutiny brought to bear on measures taken by developed countries for balance of payments purposes and this will contribute to a more secure international trading environment.

So far as LDC's are concerned their existing rights to take import restrictive measures to facilitate the development of existing industries will be broadened to permit such measures to further their economic development generally.

Notification, Consultation, and Dispute Settlement

The Understanding will strengthen the general dispute settlement procedures of the GATT and will complement the specific procedures contained in the various non-tariff codes. The commitments respecting notification and consultation and the practice of establishing panels of independent experts for the resolution of disputes will be reinforced. The role and procedures of panels in the dispute settlement process are spelled out and time limits introduced which should assist in the earlier resolution of disputes.

3. Canadian Interests

Canada has sought throughout the negotiations to strengthen the dispute settlement procedures of the GATT. As a result of what has been agreed in the MTN in this regard, Canadian trading interests will henceforth be more securely protected and their defence facilitated.

April 12, 1979

MULTILATERAL TRADE NEGOTIATIONS: PROCES-VERBAL

The Chairman GATT Director General Olivier Long has drawn up the following text of a Procès-verbal on the basis of discussions with delegations.

Having participated in the Multilateral Trade Negotiations, the representatives of the governments and the Commission of the European Communities agree that the texts listed below in respect of which they have signed the present Procès-verbal embody the results of their negotiations. They acknowledge that the texts may be subject to rectifications of a purely formal character that do not affect the substance or meaning of the texts in any way except as otherwise indicated in the text on tariff negotiations.

These representatives agree that by signing the present Procès-verbal they indicate their intention to submit the relevant texts or legal instruments to be formulated on the basis of the said texts for the consideration of their respective authorities with a view to seeking approval of, or other decisions on, the relevant texts or instruments in accordance with appropriate procedures in their respective countries. Representatives may indicate that their signature evidences their intention to seek approval or decision.

Representatives may indicate that their signature to the present Procès-verbal relates only to certain of the texts listed below which they will specify.

It is appreciated that some delegations participating in the Multilateral Trade Negotiations may not be in a position to sign the present Procès-verbal immediately in relation to all or certain of the texts listed below. They are invited to do so at their earliest convenience.

It is recognized that representatives of least-developed countries participating in the Multilateral Trade Negotiations may need time to examine the results of the negotiations in the light of paragraph 6 of the Tokyo Declaration before they can sign the Procès-verbal.

The representatives signing the present Procès-verbal agree that the work on safeguards referred to in paragraph 3(D) of the Tokyo Declaration should be continued within the framework and in terms of that Declaration as a matter of urgency, taking into account the work already done, with the objective of reaching agreement before July 15.

Texts (K) and (L) are the result of negotiations only amongst the representatives of certain governments identified in the documents.

The representatives have taken note of the statements made in relation to various texts at the Trade Negotiations Committee meeting of April 11.

TEXTS

- (A) Agreement on Technical Barriers to Trade
- (B) Agreement on Government Procurement
- (C) Agreement on Interpretation and Application of Articles VI, XVI and XXIII of the General Agreement on Tariffs and Trade
- (D) Arrangement on Bovine Meat
- (E) International Dairy Arrangement
- (F) Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade
- (G) Agreement on Import Licensing Procedures
- (H) Multilateral Agricultural Framework
- (I) Texts prepared by Group Framework
- (J) Tariff Negotiations
- (K) Agreement on Trade in Civil Aircraft prepared by a number of delegations
- (L) Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade prepared by a number of delegations.

SECTOR NEGOTIATIONS

STATEMENT BY AMBASSADOR GREY TO THE

SECTOR GROUP, APRIL 9, 1979

My Delegation believes that the sector technique of negotiating could be used to deal with the variety of measures affecting trade in resource-based products, and in particular, could be used to reduce tariff escalation and deal with the range of non-tariff measures affecting such trade.

In the course of the negotiations, my Delegation elaborated a detailed case as to why sector negotiations would be useful and advantageous for us all in the area of trade in non-ferrous metals and forest products. Regarding tariffs, these proposals envisaged reductions designed to facilitate trade in semi-processed products by reducing tariff escalation and effective protection. We also advanced proposals for dealing with a range of non-tariff measures including government purchasing, subsidies, countervailing duties and anti-dumping duties. To ensure that the liberalization of trade thus achieved would not be eroded, we also suggested specific provisions to deal with emergency import action and the resolution of disputes. In the context of such a major liberalization of trade, we would have been willing to consider provisions additional to those now in the GATT regarding export restrictions and charges.

Other delegations did not agree to initiate formal sector negotiations. We were particularly disappointed that these proposals did not receive more support from other participants in the MTN whose economies are to a large extent dependent on resource exports.

We recognized, of course, that our sector objectives might be pursued under various other headings of the MTN. Not all our major partners responded to our request for major tariff reductions. However, the negotiated results in this area are substantial.

As for our objectives regarding non-tariff measures and in protecting the trade liberalization achieved, we have been partially successful in realizing certain of these objectives under other headings of these negotiations, notably in the understanding on consultation and dispute settlement. In the important area of emergency action against imports, the results of these negotiations remains unclear.

We continue to consider that sector negotiations as proposed by my Delegation during the MTN would be an effective way for dealing with measures affecting trade in resource-based products. If negotiations are proposed at a future date to deal with trade problems affecting such products, the Canadian authorities may wish to revert to these proposals.

CUSTOMS VALUATION

STATEMENT BY AMBASSADOR GREY TO THE TRADE

NEGOTIATIONS COMMITTEE, APRIL 11, 1979

Other participants in the negotiations are well aware of the difficulties which the proposed Agreement on Implementation of Article VII of the GATT (Customs Valuation) poses for Canada. Our present system of customs valuation differs more fundamentally from the provisions of the proposed Agreement than that of most other participants. Our present system deals with a number of trading situations which the Agreement does not. Moreover, adoption of the Valuation Agreement by the Canadian Government would lead to a substantial decline in the valuation base on which ad valorem duties are levied.

At an earlier stage in the negotiations, the Canadian Delegation had sought to persuade others to agree to changes in the provisions of the Valuation Agreement to accommodate our concerns. These have not been forthcoming. However, in light of the importance which our major trading partners attach to acceptance of the Agreement by the Canadian Government, we have made serious efforts in recent months to work out with our trading partners a series of understandings that would enable our Government to accept the Agreement. These understandings concerned measures which we could take to offset any significant loss of protection that might result if we were to change our valuation system and the necessity for our authorities to have sufficient time to make the change to the new valuation system. Full agreement has not yet been reached on these necessary understandings.

In the circumstances, I will sign the Proces-Verbal in relation to the text of this agreement and will submit it to my Government. I am instructed to advise the Trade Negotiations Committee that approval and acceptance of this Agreement by the Government of Canada will be considered only when it is accepted that:

1. Canada would be expected to implement the Valuation Agreement within four years from the date of its implementation by the United States, the EEC and Japan;
2. In cases where it is determined that the Canadian level of tariff protection would be reduced through implementation of the new valuation system, Canada would, in accordance with the relevant procedures of the GATT, be able to adjust its

tariff rates so as to rectify such loss of tariff protection as a matter of right and without being expected to pay compensation. It is recognized that the rights of other contracting parties to seek redress under the GATT would continue to be available should any such adjustment appear to be in excess of that required to rectify the loss of protection;

3. Canada could take reasonable and appropriate measures to deal with:
 - (a) unfair and predatory trading practices insofar as imports are concerned, and
 - (b) the so-called special cases (such as used goods, off-quality goods, etc.) identified by the Canadian Delegation in discussions of the Valuation Agreement.

It is understood that, in regard to measures under sub-paragraph (b), it would not be Canada's intention to provide protection greater than that now provided, and with regard to both sub-paragraphs (a) and (b), any measures would be taken in a manner consistent with Canada's international obligations.

In the event that it develops that other participants are prepared to accept the Agreement only with explicit reservations, my Government might have to consider doing likewise, especially if the undertakings received from our main trading partners are not sufficiently firm as regards the points set out above.

DAIRY ARRANGEMENT

STATEMENT BY AMBASSADOR GREY TO THE TRADE

NEGOTIATIONS COMMITTEE, APRIL 11, 1979

Regarding my signature of the Proces-Verbal in relation to the Dairy Arrangement (MTN/DP/8, Annexes A and B), I wish to make clear that the Canadian Government will consider accepting the Milk Powder Protocol of the Arrangement only when other parties are in a position to agree to arrangements which would enable Canada to be competitive as regards skim milk powder exports to Mexico and other Caribbean rim markets.

GATT MINISTERIAL MEETING TOKYO, 12-14 SEPTEMBER 1973

Declaration

1. The Ministers, having considered the report of the Preparatory Committee for the Trade Negotiations and having noted that a number of governments have decided to enter into comprehensive multilateral trade negotiations in the framework of GATT and that other governments have indicated their intention to make a decision as soon as possible, declare the negotiations officially open. Those governments which have decided to negotiate have notified the Director-General of GATT to this effect, and the Ministers agree that it will be open to any other government, through a notification to the Director-General, to participate in the negotiations. The Ministers hope that the negotiations will involve the active participation of as many countries as possible. They expect the negotiations to be engaged effectively as rapidly as possible, and that, to that end, the governments concerned will have such authority as may be required.

2. The negotiations shall aim to:

- achieve the expansion and ever-greater liberalization of world trade and improvement in the standard of living and welfare of the people of the world, objectives which can be achieved, inter alia, through the progressive dismantling of obstacles to trade and the improvement of the international framework for the conduct of world trade.
- secure additional benefits for the international trade of developing countries so as to achieve a substantial increase in their foreign exchange earnings, the diversification of their exports, the acceleration of the rate of growth of their trade, taking into account their development needs, an improvement in the possibilities for these countries to participate in the expansion of world trade and a better balance as between developed and developing countries in the sharing of the advantages resulting from this expansion, through, in the largest possible measure, a substantial improvement in the conditions of access for the products of interest to the developing countries, and, wherever appropriate, measures designed to attain stable, equitable and remunerative prices for primary products.

To this end, co-ordinated efforts shall be made to solve in an equitable way the trade problems of all participating countries, taking into account the specific trade problems of the developing countries.

3. To this end the negotiations should aim, inter alia, to:

- (a) conduct negotiations on tariffs by employment of appropriate formulae of as general application as possible;
- (b) reduce or eliminate non-tariff measures or, where this is not appropriate, to reduce or eliminate their trade restricting or distorting effects, and to bring such measures under more effective international discipline;
- (c) include an examination of the possibilities for the co-ordinated reduction or elimination of all barriers to trade in selected sectors as a complementary technique;
- (d) include an examination of the adequacy of the multilateral safeguard system, considering particularly the modalities of application of Article XIX, with a view to furthering trade liberalization and preserving its results;
- (e) include, as regards agriculture, an approach to negotiations which, while in line with the general objectives of the negotiations, should, take account of the special characteristics and problems in this sector;
- (f) treat tropical products as a special and priority sector.

4. The negotiations shall cover tariffs, non-tariff barriers and other measures which impede or distort international trade in both industrial and agricultural products, including tropical products and raw materials, whether in primary form or at any stage of processing including in particular products of export interest to developing countries and measures affecting their exports.

5. The negotiations shall be conducted on the basis of the principles of mutual advantage, mutual commitment and overall reciprocity, while observing the most-favoured-nation clause, and consistently with the provisions of the General Agreement relating to such negotiations. Participants shall jointly endeavour in the negotiations to achieve, by appropriate methods, an overall balance of advantage at the highest possible level. The developed countries do not expect reciprocity for commitments made by them in the negotiations to reduce or remove tariff and other barriers to the trade of developing countries, i.e., the developed countries do not expect the developing countries, in the course of the trade negotiations, to make contributions which are inconsistent with their

individual development, financial and trade needs. The Ministers recognize the need for special measures to be taken in the negotiations to assist the developing countries in their efforts to increase their export earnings and promote their economic development and, where appropriate, for priority attention to be given to products or areas of interest to developing countries. They also recognize the importance of maintaining and improving the Generalized System of Preferences. They further recognize the importance of the application of differential measures to developing countries in ways which will provide special and more favourable treatment for them in areas of the negotiation where this is feasible and appropriate.

6. The Ministers recognize that the particular situation and problems of the least developed among the developing countries shall be given special attention, and stress the need to ensure that these countries receive special treatment in the context of any general or specific measures taken in favour of the developing countries during the negotiations.

7. The policy of liberalizing world trade cannot be carried out successfully in the absence of parallel efforts to set up a monetary system which shields the world economy from the shocks and imbalances which have previously occurred. The Ministers will not lose sight of the fact that the efforts which are to be made in the trade field imply continuing efforts to maintain orderly conditions and to establish a durable and equitable monetary system.

The Ministers recognize equally that the new phase in the liberalization of trade which it is their intention to undertake should facilitate the orderly functioning of the monetary system.

The Ministers recognize that they should bear these considerations in mind both at the opening of and throughout the negotiations. Efforts in these two fields will thus be able to contribute effectively to an improvement of international economic relations, taking into account the special characteristics of the economies of the developing countries and their problems.

8. The negotiations shall be considered as one undertaking, the various elements of which shall move forward together.

9. Support is reaffirmed for the principles, rules and disciplines provided for under the General Agreement.¹ Consideration shall be given to improvements in the international framework for the conduct of world trade which might be desirable in the light of progress in the negotiations and, in this endeavour, care shall be taken to ensure that any measures introduced as a result are consistent with the overall objectives and principles of the trade negotiations and particularly of trade liberalization.

¹This does not necessarily represent the views of representatives of countries not now parties to the General Agreement.

10. A Trade Negotiations Committee is established, with authority, taking into account the present Declaration, inter alia:

(a) to elaborate and put into effect detailed trade negotiating plans and to establish appropriate negotiating procedures, including special procedures for the negotiations between developed and developing countries;

(b) to supervise the progress of the negotiations.

The Trade Negotiations Committee shall be open to participating governments.¹
The Trade Negotiations Committee shall hold its opening meeting not later than 1 November 1973.

11. The Ministers intend that the trade negotiations be concluded in 1975.

¹Including the European Communities

COUNTRIES PARTICIPATING IN THE "TOKYO ROUND" OF TRADE NEGOTIATIONS

Algeria	Finland	Peru
Argentina	Gabon	Philippines
Australia	Ghana	Poland
Austria	Greece	Portugal
Bangladesh	Guatemala	Romania
Benin	Haiti	Senegal
Bolivia	Honduras	Singapore
Botswana	Hungary	Somalia
Brazil	Iceland	South Africa
Bulgaria	India	Spain
Burma	Indonesia	Sri Lanka
Burundi	Iran	Sudan
Cameroon	Iraq	Swaziland
Canada	Israel	Sweden
Chile	Ivory Coast	Switzerland
Colombia	Jamaica	Tanzania
Congo	Japan	Thailand
Costa Rica	Kenya	Togo
Cuba	Korea, Rep. of	Tonga
Czechoslovakia	Madagascar	Trinidad and Tobago
Dominican Republic	Malawi	Tunisia
Ecuador	Malaysia	Turkey
Egypt	Mali	Uganda
El Salvador	Malta	United Kingdom (on behalf of dependent territories)
Ethiopia	Mauritius	United States of America
European Communities and member states	Mexico	Uruguay
Belgium	New Zealand	Venezuela
Denmark	Nicaragua	Vietnam
France	Nigeria	Yemen, Democratic
Germany, Fed. Rep. of	Norway	Yugoslavia
Ireland	Pakistan	Zaire
Italy	Panama	Zambia
Luxembourg	Papua New Guinea	
Netherlands	Paraguay	
United Kingdom of Great Britain and Northern Ireland		

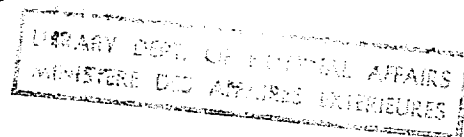
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TARIFF CONCESSIONS

agreed by

CANADA

in the



Multilateral Trade
Negotiations

under the

General Agreement on
Tariffs and Trade

June 1979



Department of Finance
Canada

Ministère des Finances
Canada

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CANADIAN TARIFF CONCESSIONS SCHEDULE – INTRODUCTORY NOTES

1. This is a schedule of concessions made under the Most-Favoured-Nation Tariff by Canada in the Multilateral Trade Negotiations (MTN). The rates of duty in the column entitled "Base Rate of Duty" are, in most cases, the rates which Canada "bound" in previous GATT negotiations. Canada is free to apply rates lower than its "bound" rates. Where the present applied rates of duty are lower than the "bound" rates this is indicated in brackets in the base rate column. The rates in the column entitled "Concession Rate of Duty" are the new "bound" rates.
2. The rates of duty set out in the "concession rate" column have been agreed by Canada on the understanding that its concession rates and those of its trading partners will, as a general rule, be fully implemented in eight equal annual stages beginning January 1, 1980. Canada reserves the right to modify or suspend its concessions should any of its trading partners suspend the application of this general rule.
3. Exceptions to the general rule described above, insofar as Canadian concessions are concerned, are noted in the schedule. In addition, implementation of the concession rates on certain steel and textiles will not commence until January 1, 1982 and implementation of concessions on certain chemicals will be deferred until the USA and EEC begin implementing their concessions on similar products. A list of tariff items affected is annexed. Moreover, in the event that the implementation of specific concessions made by other participants, other than those specified in notes to their schedules, is deferred, extended or suspended, Canada reserves the right to take compensatory action.
4. A number of Canada's concession rates are explicitly conditional on certain actions being taken by our trading partners. The tariff reductions will not begin unless and until these conditions are met. If met, the final dates for full implementation of the concessions will not necessarily be January 1, 1987. Items where such conditions apply are identified by footnotes in the schedule.
5. Canada reserves the right to modify, suspend or withdraw its concessions on textiles and textile products should its trading partners modify, suspend or withdraw their concessions in this sector.
6. This schedule is being released subject to final technical verification in Geneva.

SCHEDULE V – (CANADA)

ANNEX

37301-1 to 38800-1 inclusive

39200-1 to 39220-1 inclusive

39600-1 to 40104-1 inclusive

52010-1 to 54325-1 inclusive

55301-1 to 56820-1 inclusive

57000-1 to 57902-1 inclusive

92901-1 to 92945-2 inclusive

93201-1 to 93213-1 inclusive

93901-1 to 93907-1 inclusive

SCHEDULE V – (CANADA)

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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP 1			
ANIMALS, AGRICULTURAL PRODUCTS, FISH AND PROVISIONS			
Animals, living, n.o.p.:			
501-1	Cattle per pound	1½ cts.	†† 1 ct.
502-1	Sheep, lambs and goats per head	\$2.00	\$1.00
600-1	Live hogs per pound	½ ct.	Free
Meats, fresh, n.o.p.:			
701-1	Beef and veal per pound	3 cts.	††† 2 cts.
703-1	Lamb and mutton per pound	6 cts.	3 cts.
704-1	Pork per pound	½ ct.	Free
705-1	N.o.p. per pound	1¼ cts.	Free
707-1	Edible meat offal of all animals per pound	½ ct. (Free)	Free
800-1	Canned beef	20 p.c. (15 p.c.)	15 p.c.
805-1	Canned pork	25 p.c. (15 p.c.)	15 p.c.
810-1	Canned hams	20 p.c. (15 p.c.)	15 p.c.

†† Implementation of concession conditional on implementation of U.S.A. concession of 1 ct./lb. under TSUS 100.45.

††† The Government of Canada establishes a base minimum global access commitment of 139.2 million pounds of fresh, chilled and frozen beef and veal, to come into effect for the calendar year 1980. For subsequent years, the base minimum global access commitment will be increased cumulatively by the same proportion as increases in the Canadian population.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
825-1	Canned meats, n.o.p.	20 p.c. (15 p.c.)	†† 15 p.c.
835-1	Extracts of meat and fluid beef, not medicated	20 p.c. (10 p.c.)	10 p.c.
945-1	Feeds for use exclusively in the feeding of trout and salmon	20 p.c. (5 p.c.)	Free
	Meats, prepared or preserved, other than canned:		
1001-1	Bacon, hams, shoulders and other pork per pound	1¾ cts.	1 ct.
1001-4	Pork sausages per pound	1¾ cts.	0.6 ct.
1205-1	Sausage skins or casings, cleaned	10 p.c.	Free
1210-1	Sausage casings, synthetic, of paper	25 p.c. (15 p.c.)	13.2 p.c.
1400-1	Tallow	10 p.c.	4 p.c.
1510-1	Beeswax, refined but not bleached	7½ p.c.	3 p.c.
1515-1	Beeswax, n.o.p.	7½ p.c.	3 p.c.
1520-1	Honey-comb foundations, of wax	7½ p.c.	3 p.c.
1805-1	Peanut butter per pound	4 cts. (2 cts.)	2 cts.
2000-1	Cocoa paste or "liquor" and chocolate paste or "liquor", not sweetened, in blocks or cakes per pound	1 ct. (Free)	Free
2100-1	Cocoa paste or "liquor" and chocolate paste or "liquor", sweetened, in blocks or cakes, not less than two pounds in weight per pound	2 cts. (Free)	Free

†† Implementation of concession conditional on settlement with EEC of dispute arising out of conversion under Article XXVIII of GATT, of EEC tariff on unwrought zinc.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
2200-1	Preparations of cocoa or chocolate in powder form	15 p.c. (10 p.c.)	10 p.c.
2300-1	Preparations of cocoa or chocolate, n.o.p., and confectionery coated with or containing chocolate	15 p.c.	12.5 p.c.
2500-1	Chicory, kiln dried, roasted or ground per pound	1 ct. (Free)	Free
2605-1	Imitations of and substitutes for roasted or ground coffee, including acorn nuts per pound	5 cts.	3 cts.
3000-1	Pepper, unground	5 p.c. (Free)	Free
3005-1	Cloves, unground	5 p.c. (Free)	Free
3010-1	Cinnamon, unground	5 p.c. (Free)	Free
3015-1	Ginger, unground	5 p.c. (Free)	Free
3020-1	Spices, unground, n.o.p.	5 p.c. (Free)	Free
3105-1	Ginger and spices, ground, n.o.p.	7½ p.c.	5 p.c.
3200-1	Nutmegs and mace, whole or unground	12½ p.c.	Free
3300-1	Nutmegs and mace, ground	12½ p.c.	5 p.c.
3400-1	Mustard, ground	7½ p.c.	5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
3915-1	Starch or flour of sago, cassava, or rice per pound	1 ct.	0.75 ct.
3920-1	Rice meal, rice feed, rice polish, rice bran, rice shorts per pound	¾ ct. (Free)	Free
4505-1	Prepared cereal foods, in packages not exceeding twenty-five pounds weight each	17½ p.c. (10 p.c.)	10 p.c.
4600-1	Prepared cereal foods, n.o.p.	12½ p.c. (7½ p.c.)	7.5 p.c.
5100-1	Pot, pearl, rolled, roasted or ground barley	20 p.c. (10 p.c.)	10 p.c.
5200-1	Barley, n.o.p. per bushel	7½ cts.	5 cts.
5410-1	Corn grits, n.o.p.	7½ p.c.	4.5 p.c.
Ex.5500-1	Yellow dent corn per bushel	8 cts.	5 cts.
5505-1	Grain sorghum per bushel	8 cts.	5 cts.
5600-1	Oats per bushel	4 cts.	Free
5800-1	Rye per bushel	6 cts.	Free
5900-1	Rye meal or flour per barrel	25 cts.	Free
6300-1	Rice, cleaned per one hundred pounds	50 cts. (25 cts.)	25 cts.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.		

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
6400-1	Sago and tapioca	10 p.c. (Free)	Free
6500-1	Biscuits, not sweetened	12½ p.c. (7½ p.c.)	5 p.c.
6505-1	Special dietary breads and biscuits under regulations of the Department of National Health and Welfare	12½ p.c. (Free)	Free
6510-1	Low protein and protein-free products, namely: biscuits, breads, rusks and like baked goods, alimentary pastes and porridge preparations; all the foregoing when certified by the Department of National Health and Welfare that such goods are special low protein or protein-free dietary products	12½ p.c. (Free)	Free
6600-1	Biscuits, sweetened	12½ p.c. (7½ p.c.)	5 p.c.
6605-1	Biscuits, sweetened or unsweetened, valued at not less than 20 cents per pound, said value to be based on the net weight and to include the value of the usual retail package	12½ p.c. (7½ p.c.)	5 p.c.
6610-1	Pretzels	12½ p.c. (7½ p.c.)	5 p.c.
6700-1	Macaroni and vermicelli, containing no egg or other added ingredients per one hundred pounds When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	62½ cts. (30 cts.)	Free
6905-2	Cattle food containing molasses, not containing dairy products	10 p.c.	4 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Feeds, n.o.p., for animals and poultry, and ingredients for use therein, n.o.p.:		
6921-2	Other than the following, not containing dairy products	5 p.c.	Free
6922-2	Bran, shorts and middlings, not containing dairy products	5 p.c.	Free
6923-2	Dried beet pulp, not containing dairy products	10 p.c.	4 p.c.
6924-2	Brewers' and distillers' grains and malt sprouts, not containing dairy products	5 p.c.	Free
6925-2	Grain hulls, not containing dairy products	5 p.c.	Free
6926-2	Flaxseed screenings, not containing dairy products	5 p.c.	Free
6927-2	Screenings, n.o.p., not containing dairy products	5 p.c.	Free
6928-2	By-products obtained from the milling of grains, mixed feeds, and mixed-feed ingredients, not containing dairy products	5 p.c.	Free
6929-2	Alfalfa meal or grass meal, not containing dairy products	20 p.c.	10 p.c.
7120-1	Seed potatoes for propagating purposes, under such regulations as the Minister may prescribe per one hundred pounds	37½ cts.	35 cts.
	Field seeds, n.o.p., when in packages weighing more than one pound each:		
7313-1	Mixed grass seeds per pound	1¼ cts.	Free
7615-1	Seeds, namely: Field, root, garden and other seeds, when in packages weighing one pound each, or less	15 p.c.	9 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
7802-1	Gladiolus corms, n.o.p.	17½ p.c.	12.5 p.c.
7803-1	Hydrangeas and other pot-grown plants, n.o.p.; rose stock and other stock for grafting or budding, n.o.p.; bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.	12½ p.c.	10 p.c.
7804-1	Hydrangeas and other pot-grown plants, n.o.p.; rose stock and other stock for grafting or budding, n.o.p.; bulbs, corms, including gladiolus corms, tubers, rhizomes and dormant roots, n.o.p.; dwarf polyantha rose bushes; All the foregoing for use by florists or nurserymen for <i>bona fide</i> forcing purposes or growing on prior to disposal	12½ p.c. (Free)	10 p.c.
7805-1	Rosebushes for use by florists or nurserymen exclusively in the production of cut flowers each	3 cts. (Free)	2 cts.
7925-1	Mulberry trees, cuttings, roots and buds, for sericultural purposes	12½ p.c. (Free)	Free
7940-1	Multiflora rosebushes	12½ p.c.	10 p.c.
7945-1	Rosebushes, n.o.p. each	3 cts.	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
8305-1	Potatoes, in their natural state, n.o.p. per one hundred pounds	37½ cts.	35 cts.
	Potatoes, processed, preserved or prepared in any manner and potato products, including potato starch and potato flour, whether or not in air-tight cans or other air-tight containers:		
9036-1	N.o.p. (not including potato starch and flour)	12½ p.c.	10 p.c.
9800-1	Bananas per one hundred pounds	50 cts. (Free)	Free
10545-1	Preserved ginger	17½ p.c. (Free)	Free
	Fruit juices, n.o.p., reconstituted or not, concentrated or not, and fruit syrups, n.o.p.:		
10652-1	Orange juice, n.o.p.	5 p.c.	3 p.c.
	Fruits, frozen:		
10707-1	Cranberries per pound	10 p.c. (2 cts.)	6 p.c.
11300-1	Cocoanut, desiccated, sweetened or not per pound	1 ct. (Free)	Free
	Sardines, sprats or pilchards, packed in oil or otherwise, in sealed tin containers, the weight of the tin container to be included in the weight for duty:		
11901-1	When weighing over twenty ounces and not over thirty-six ounces each per box	1¾ cts.	1.25 cts.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Sardines, sprats or pilchards, packed in oil or otherwise, in sealed tin containers, the weight of the tin container to be included in the weight for duty:		
11902-1	When weighing over twelve ounces and not over twenty ounces each per box	1½ cts.	1 ct.
11903-1	When weighing over eight ounces and not over twelve ounces each per box	1 ct.	2/3 ct.
11904-1	When weighing eight ounces each or less per box	¾ ct.	0.5 ct.
	Anchovies, packed in oil or otherwise, in sealed tin containers, the weight of the tin container to be included in the weight for duty:		
12001-1	When weighing over twenty ounces and not over thirty-six ounces each per box	1½ cts.	1 ct.
12002-1	When weighing over twelve ounces and not over twenty ounces each per box	1¼ cts.	0.75 ct.
12003-1	When weighing over eight ounces and not over twelve ounces each per box	¾ ct.	0.5 ct.
12004-1	When weighing eight ounces each or less per box	½ ct.	0.25 ct.
12100-1	Fish preserved in oil, n.o.p.	20 p.c. (15 p.c.)	14 p.c.
12105-1	Bonito preserved in oil	10 p.c.	7 p.c.
12200-1	Herring (not including kippered herring in sealed containers) packed in oil or otherwise, in sealed containers	12½ p.c. (10 p.c.)	8 p.c.
	Fish, prepared or preserved, n.o.p.:		
12301-1	Kippered herring in sealed containers	8 p.c.	6 p.c.
12302-1	Salmon	7½ p.c.	3 p.c.

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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
12310-1	Frozen tuna loins for use in the manufacture of canned tuna	11 p.c. (Free)	Free
12405-1	Shellfish, prepared or preserved, n.o.p.	11 p.c.	6 p.c.
12410-1	Squid, octopus and cuttlefish	† Free 17½ p.c. (Free)	Free Free
12505-1	Oysters, prepared or preserved; oysters in the shell	7½ p.c.	5 p.c.
12505-2	Oysters, smoked	7½ p.c.	3 p.c.
12600-1	Clams in sealed containers	20 p.c. (10 p.c.)	10 p.c.
Ex.12800-1	Lobster meat, fresh or boiled; lobsters, boiled	22½ p.c. (Free)	Free
12805-1	Lobsters, prepared or preserved	11 p.c.	6 p.c.
12900-1	Crabs in sealed containers	15 p.c. (10 p.c.)	11 p.c.
13200-1	Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters; live fish and fish eggs, for propagating purposes	† Free	Free
13300-1	All other articles the produce of the fisheries, n.o.p.	8 p.c.	5 p.c.
13305-1	Trout, live, imported by commercial trout farms	† Free	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
14100-1	GROUP II		
	SUGAR, MOLASSES AND MANUFACTURES THEREOF		
	Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar	20 p.c.	15 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP III			
TOBACCO, AND MANUFACTURES THEREOF			
Tobacco, unmanufactured, for excise purposes under conditions of the <i>Excise Act</i> , subject to such regulations as may be prescribed by the Minister:			
N.o.p.:			
14203-1	Unstemmed per pound	20 cts.	12.75 cts.
14204-1	Stemmed per pound	30 cts.	20 cts.
14205-1	Unstemmed, when imported by cigar manufacturers for use as wrappers in the manufacture of cigars in their own factories per pound	5 cts.	Free
14210-1	Converted tobacco leaf for use in the manufacture of cigar binders and cigar wrappers per pound	75 cts.	50 cts.
14315-1	Cigarettes	25 p.c.	20 p.c.
14450-1	Snuff per pound	55 cts.	35 cts.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP IV			
SPIRITS, WINES AND OTHER BEVERAGES			
15605-1	Whiskey per gallon of the strength of proof	50 cts.	20 cts.
15610-1	Gin per gallon of the strength of proof	50 cts.	20 cts.
15615-1	Rum, n.o.p. per gallon of the strength of proof	\$2.00	\$1.00
15620-1	Brandy per gallon of the strength of proof	\$1.00	50 cts.
15625-1	Liqueurs per gallon of the strength of proof	50 cts.	†† 20 cts.
15630-1	Spirituous or alcoholic liquors, n.o.p.; absinthe, arrack or palm spirit, artificial brandy and imitations of brandy, n.o.p.; cordials of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, and alcoholic bitters or beverages, n.o.p.; and wines, n.o.p., containing more than forty per cent of proof spirit . . . per gallon of the strength of proof	\$1.00	50 cts.
15635-1	Vodka per gallon of the strength of proof	\$1.00	50 cts.
15640-1	Tequila per gallon of the strength of proof	\$1.00 (Free)	Free
Ethyl alcohol undenatured, denatured or specially denatured:			
15645-1	Ethyl alcohol for use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages per gallon of the strength of proof	\$1.00	50 cts.

†† Implementation of concession conditional on settlement with EEC of dispute arising out of conversion under Article XXVIII of GATT, of EEC tariff on unwrought zinc.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Ethyl alcohol undenatured, denatured or specially denatured:		
15646-1	Ethyl alcohol denatured, or specially denatured, otherwise than in accordance with the specifications prescribed by the <i>Excise Act</i> and the Regulations made thereunder per gallon of the strength of proof	\$1.00	50 cts.
15720-1	Angostura bitters per gallon of the strength of proof	\$5.00 (Free)	Free
	Alcoholic perfumes:		
16001-1	When in bottles or flasks containing not more than four ounces each	20 p.c.	10 p.c.
16002-1	When in bottles, flasks or other packages, containing more than four ounces each	20 p.c.	11.3 p.c.
	Perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:		
16101-1	When in bottles or flasks containing not more than four ounces each	20 p.c. (15 p.c.)	10 p.c.
16102-1	When in bottles, flasks or other packages, containing more than four ounces each	25 p.c. (15 p.c.)	13.2 p.c.
16210-1	Vermouth, aperitif and cordial wines, containing more than thirty-two per cent of proof spirit and not more than forty per cent of proof spirit	50 p.c.	25 p.c.
16215-1	Medicinal or medicated wines, n.o.p., including ginger wine, containing not more than forty per cent of proof spirit	80 p.c.	25 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP V PULP, PAPER AND BOOKS			
16900-1	Books, viz.: Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas annuals, or publications commonly known as juvenile and toy books	10 p.c. (Free)	†† Free
17100-1	Books, printed, periodicals and pamphlets, or parts thereof, n.o.p., not to include blank account books, copy books, or books to be written or drawn upon	10 p.c. (Free)	†† Free
17100-2	Stamp albums	10 p.c.	6.8 p.c.
17200-1	Books, pamphlets and charts, printed or published by any government abroad; official financial and business reports and statements issued by companies or associations abroad; books and pamphlets, and replacement pages therefor, for the promotion of religion, medicine and surgery, the fine arts, law, science, technical training, and the study of languages, not including dictionaries. Scripture and prayer cards, and religious pictures and mottoes, not including frames; books, bound or unbound, which have been actually printed and manufactured more than twelve years; manuscripts; insurance maps; freight rates, passenger rates and timetables issued by transportation companies abroad and relating to transportation outside of Canada, in book or in pamphlet form	† Free	†† Free
17305-1	Books which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference, not to include dictionaries	† Free	†† Free
17310-1	Printed books, pamphlets, cards and sheets for use in intelligence testing; other articles and materials imported with and specially designed for use with such printed books, pamphlets, cards and sheets; cards for use in the teaching of reading or arithmetic	† Free	†† Free

† Base rate not bound under GATT.

†† Concession is valid only until June 30, 1982, is conditional on continued exemption for Canada from manufacturing clause of U.S.A. copyright legislation, and will be implemented in one step on January 1, 1980.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
17315-1	All books for <i>bona fide</i> libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns, under such regulations as the Minister may prescribe	† Free	†† Free
17325-1	Directories for free reference libraries	† Free	†† Free
17335-1	Parts for use in the manufacture of books entitled to entry under tariff item 17305-1	10 p.c. (Free)	Free
17800-1	<p>Advertising and printed matter, viz.: Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p. per pound but not less than</p> <p>Goods specified in this item shall be exempt from customs duty when produced in countries entitled to the British Preferential Tariff or Most-Favoured-Nation Tariff and relating exclusively to products or services of such countries, but not relating to Canadian products or services.</p>	10 cts. 25 p.c.	20 p.c.
17800-2	Publications to encourage enrollment in educational institutions outside Canada; catalogues of publications issued by publishers and booksellers established outside Canada per pound but not less than	10 cts. 25 p.c.	†† Free

† Base rate not bound under GATT.

†† Concession is valid only until June 30, 1982, is conditional on continued exemption for Canada from manufacturing clause of U.S.A. copyright legislation, and will be implemented in one step on January 1, 1980.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
17900-1	Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n.o.p.; the foregoing not including labels of textile fibres or filaments	20 p.c.	11.3 p.c.
18000-1	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints or proofs therefrom, and similar works of art, n.o.p.	20 p.c.	11.3 p.c.
18005-1	Photographs, negatives and exposed film, for use only as news illustrations	20 p.c. (Free)	11.3 p.c.
18010-1	Decalcomania transfers of all kinds, n.o.p.	17½ p.c.	10.2 p.c.
18020-1	Photographs, paintings, pastels, drawings and other art work and illustrations of all kinds, n.o.p., whether originals, copies or proofs, for reproduction in periodical publications enjoying second-class mailing privileges Goods which are entitled to entry free of duty or at a lower rate than as indicated in this item shall not be entered at the rates specified in this item.	9 p.c.	6.3 p.c.
18025-1	Plans and drawings, related specifications, any substitute therefor, reproductions of the foregoing except reproductions of Canadian originals, for the manufacture, assembly, erection, installation, operation or maintenance of machines, test sets, engines, apparatus, appliances, plant equipment, and parts thereof	† Free	†† Free

† Base rate not bound under GATT.

†† Concession is valid only until June 30, 1982, is conditional on continued exemption for Canada from manufacturing clause of U.S.A. copyright legislation, and will be implemented in one step on January 1, 1980.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
18030-1	Plans and drawings, related specifications, any substitute therefor, reproductions of the foregoing, n.o.p.; maps and charts, n.o.p.	17½ p.c.	10.2 p.c.
18030-2	Geographical, hydrographical or astronomical maps and charts; architectural, industrial or engineering plans and drawings and reproductions thereof intended for study in scientific establishments or educational institutions entitled to import goods under tariff item 69605-1 and not for sale or rental unless to those societies or institutions, under such regulations that the Minister may prescribe	17½ p.c.	†† Free
18100-1	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates; printed matter, n.o.p.	20 p.c.	11.3 p.c.
18105-1	Pictorial post-cards, greeting cards and similar artistic cards or folders	20 p.c.	11.3 p.c.
18110-1	Processed paper, in single sheets, punched or not, printed or not, for use as master units in offset duplicating machines	15 p.c. (7½ p.c.)	9.2 p.c.
18200-1	Music for mechanical piano players	7½ p.c.	5.5 p.c.
18200-2	Printed music, bound or in sheets	7½ p.c.	†† Free
18205-1	Printed liturgical music, bound or in sheets; instructional books containing printed music for the study of singing, the playing of a musical instrument or for the advancement of musical knowledge	† Free	†† Free

† Base rate not bound under GATT.

†† Concession is valid only until June 30, 1982, is conditional on continued exemption for Canada from manufacturing clause of U.S.A. copyright legislation, and will be implemented in one step on January 1, 1980.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
18305-1	Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada	† Free	†† Free
18310-1	Comic and pictorial sections to be inserted in or folded with periodical publications entered for mailing purposes as second-class matter, when the space devoted to advertisements in each section does not exceed 40 per centum of the total space	† Free	Free
18500-1	Adhesive felt for sheathing vessels	† Free	Free
18600-1	Paper calendered to between .006 and .008 inch thickness adapted for the manufacture of shot shells; and felt board sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads	† Free	1 p.c.
18700-1	Albumenized and other papers, textile fabrics and films, n.o.p.; all the foregoing chemically prepared for photographers' use	17½ p.c.	10.2 p.c.
18705-1	Hypersensitive or supersensitive panchromatic films and infra-red films, unexposed, for aerial photography	10 p.c.	6.8 p.c.
18710-1	Sensitized negative film, one and one-eighth inches in width or over, for exposure in motion picture cameras	10 p.c.	6.8 p.c.
18715-1	Photographic dry plates	12½ p.c.	8 p.c.
18720-1	Sensitized photographic rolls consisting of a photosensitive layer and a positive receiving layer, for use in cameras for making positives	15 p.c.	9.2 p.c.
18725-1	Sensitized negative film, sixteen millimetres in width, for exposure in motion picture cameras	15 p.c.	9.2 p.c.
Ex.18900-1	Paper tubes and paper cones of all sizes, with metal or plastic ends adapted for winding yarns thereon	17½ p.c. (Free)	Free

† Base rate not bound under GATT.

†† Concession is valid only until June 30, 1982, is conditional on continued exemption for Canada from manufacturing clause of U.S.A. copyright legislation, and will be implemented in one step on January 1, 1980.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Tarred paper and prepared roofings (including shingles), fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibres, n.o.p.; blotting paper, not printed nor illustrated:		
19200-1	Other than the following	15 p.c.	9.2 p.c.
19200-2	Building papers and building paper felts, whether or not coated or saturated, not cut to size or shape; fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibres, n.o.p., not cut to size or shape; blotting paper, not printed nor illustrated, not cut to size or shape	15 p.c.	6.5 p.c.
19200-3	Hardboard, unfinished	15 p.c.	††† 6.5 p.c.
19200-4	Hardboard, n.o.p.	15 p.c.	††† 9.2 p.c.
19201-1	Shoeboard, in rolls or sheets, of paper or paperboard, not less than 0.012 inch in thickness	5 p.c.	†† Free
19215-1	Sandpaper, glass or flint paper, and emery paper or emery cloth	17½ p.c.	10.2 p.c.
	Roofing and shingles of saturated felt:		
19220-1	Roofing of saturated felt, not cut to size or shape	15 p.c.	6.5 p.c.
19220-2	N.o.p.	15 p.c.	9.2 p.c.
19225-1	Electrical insulating pressboard, not less than .040 inch in thickness	12½ p.c.	3 p.c.
19245-1	Rope paper for use in the manufacture of coated abrasive paper	15 p.c. (Free)	0.5 p.c.
19250-1	Asphalt impregnated paper felt, coated or not, in rolls not less than nine feet in width, for use in the manufacture of floor coverings	15 p.c. (Free)	Free

†† Concession to be implemented in two equal annual stages beginning January 1, 1980.

††† Implementation of concession to commence on January 1, 1982.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
19265-1	Homogeneous felt-like material, composed in chief part, by weight, of wood pulp, in sheets or rolls, with or without a plastic net backing, for use as spring padding and insulating material in the manufacture of upholstered furniture, mattresses and box-springs	15 p.c. (Free)	Free
19273-1	Paperboard, in rolls, not printed, 0.037 to 0.041 inches in thickness for use in the manufacture of discs for milk bottle closures	15 p.c. (Free)	Free
19300-1	Paper sacks or bags of all kinds, printed or not	15 p.c.	9.2 p.c.
19400-1	Playing cards, in packs or in sheet form, n.o.p.; cards and sheets partly lithographed or printed, for use in the manufacture of such playing cards per pack or equivalent	7 cts.	3.6 cts.
19405-1	Wholly or partially lithographed or printed sheets when imported by manufacturers of playing cards for use exclusively in the manufacture of playing cards in their own factories per pack or equivalent	7 cts. (15 p.c.)	3.6 cts.
19500-1	Hanging paper, n.o.p., or wall papers, including borders or bordering	15 p.c.	7.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Paper and paperboards of all kinds, n.o.p.:		
19700-1	Other than the following	15 p.c.	9.2 p.c.
19700-2	Paper of all kinds, n.o.p., not cut to size or shape, not impregnated, coated, embossed, ruled, lined, printed or decorated	15 p.c.	6.5 p.c.
19700-3	Paperboard, n.o.p.	15 p.c.	9.2 p.c.
19700-4	Corrugating medium, not cut to size or shape	15 p.c.	4 p.c.
19700-5	Kraft papers, unbleached, n.o.p., not cut to size or shape, not impregnated, coated, embossed, ruled, lined, printed or decorated	15 p.c.	4 p.c.
19700-6	Crepe or creping paper, n.o.p., in rolls, not cut to size or shape, not printed, embossed or decorated	15 p.c.	6.5 p.c.
19702-1	Electric cable insulating paper, n.o.p.	15 p.c.	2.5 p.c.
19710-1	Wrapping paper of all kinds, not pasted, coated or embossed, n.o.p.	15 p.c.	9.2 p.c.
19710-2	Wrapping paper unbleached, not pasted, printed, coated, or embossed, in rolls, not cut to size or shape	15 p.c.	Free
19715-1	Cigarette paper, un gummed, in rolls	15 p.c.	6.5 p.c.
19720-1	Cigarette paper, un gummed, in sheets containing not less than thirty-two square inches	15 p.c.	6.5 p.c.
19725-1	Tissue paper, not coated nor impregnated, when imported by manufacturers of stencils for duplicating machines for use exclusively in the manufacture of such stencils in their own factories	7½ p.c.	1 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
19730-1	Electric cable insulating paper, .0045 inch or less in thickness, and condenser tissue paper	7½ p.c.	2.5 p.c.
19735-1	Carbon tissue paper, valued at not less than forty cents per pound, for use in the manufacture of carbon paper	15 p.c. (7½ p.c.)	6.5 p.c.
19740-1	Heat sealable paper for use in the manufacture of tea bags	7½ p.c.	2 p.c.
19741-1	Paper, in chief part by weight of banana fibre, in rolls, for use in the manufacture of cleaning web rolls for dry toner electrostatic copy machines	15 p.c. (Free)	2 p.c.
19745-1	Filter paper for use in the manufacture of vacuum cleaner bags	10 p.c.	6.5 p.c.
19750-1	Printing paper, coated or uncoated, weighing over 18 pounds per ream of 432,000 square inches, n.o.p.	12½ p.c.	8 p.c.
19750-2	Printing paper, coated or uncoated, in rolls or rectangular sheets, not less than 22 inches x 17 inches, weighing over 18 pounds per ream of 432,000 square inches	12½ p.c.	6.5 p.c.
19750-3	Groundwood printing paper, containing not more than 50 per cent by weight chemical fibre pulp, not cut to size or shape: Coated or impregnated	12½ p.c.	2.5 p.c.
19750-4	Not coated nor impregnated	12½ p.c.	Free
19755-1	Paper or fibreboard, decorated or not, of a kind not produced in Canada, for use only in the manufacture of goods described in headings 93901 to 93905	17½ p.c. 15 p.c. (Free)	Free Free
19800-1	Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n.o.p.	15 p.c.	9.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
19802-1	Pots or boxes of pulp or pulpboard for use in growing plants for transplanting purposes, or for protecting plants while growing	15 p.c.	9.2 p.c.
19810-1	Cigarette paper, gummed, in rolls	15 p.c.	6.5 p.c.
19815-1	Paper, coated with synthetic resin, for use in the manufacture of cap liner gasket stock	15 p.c. (Free)	1 p.c.
19900-1	Papeteries, envelopes, and all manufactures of paper, n.o.p.	17½ p.c.	10.2 p.c.
19900-2	Matches of paper	15 p.c.	9.2 p.c.
19905-1	Paper milk bottle caps, printed or not	17½ p.c.	10.2 p.c.
19910-1	Containers wholly or partially manufactured from fibreboard or paperboard, n.o.p.	17½ p.c.	10.2 p.c.
19911-1	Fibreboard shipping containers	15 p.c.	9.2 p.c.
19915-1	Waxed stencil paper for use on duplicating machines	15 p.c.	7.5 p.c.
19920-1	Cigarette papers, gummed or not, in tubes, booklets or packets	15 p.c.	9.2 p.c.
19930-1	Handmade papers, not to include mould-made deckle-edge papers, valued at not less than 40 cents per pound wholesale: Not cut to size or shape	20 p.c.	1 p.c.
19930-2	N.o.p.	20 p.c.	11.3 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
19935-1	Duplex backing papers or wrappers including those printed and/or skived for use in the packaging of photographic roll films; interleaving and wrapping paper, for packaging flat photographic films and photographic papers; when imported by manufacturers of photographic films and photographic papers for use in their own factories in the packaging of such films and papers . . .	12½ p.c.	8 p.c.
19946-1	Trays of pulp or pulpboard, with pockets, imported for use exclusively in the packaging of peaches and pears in their natural state	17½ p.c. (Free)	Free
19947-1	Macerated paper pads for use exclusively in the packaging of fresh fruit	17½ p.c. (Free)	Free
19950-1	Wire reinforced paper tape, printed or not, imported for use in the packaging of fruit, vegetables and other farm or garden produce	10 p.c.	6.8 p.c.
19960-1	Woven paper fabrics, open mesh, not less than nine feet in width, for use in the manufacture of carpets	15 p.c.	9.2 p.c.
20205-1	Twine or yarn of paper	10 p.c.	6.8 p.c.
20210-1	Paper matting	20 p.c.	11.3 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP VI			
DRUGS, WAXES, SOAPS AND OILS			
20612-1	Bovine intranasal vaccines, when imported under permit of the Veterinary Director General	15 p.c. (Free)	9.2 p.c.
20620-1	Materials and articles for the manufacture of the goods specified in items 20605-1, 20610-1 and 20615-1	15 p.c. (Free)	9.2 p.c.
Ex. 20625-1	Levulose (fructose) solutions, prepared for parenteral administration in therapeutic treatments; component materials and articles to be used in making such preparations	15 p.c. (Free)	Free
20635-1	Materials for use in the manufacture of the goods specified in item 20630-1	† Free	Free
20650-1	Dried blood, n.o.p.	7½ p.c.	Free
20655-1	Blood albumen	10 p.c.	Free
20800-1	Argols; arsenic sulphides, natural; boric acid, crude natural; copper, crude precipitate of; sodium borates, crude natural, and concentrates thereof, calcined or not	† Free	Free
20900-1	Sodium carbonates, natural	15 p.c.	12.5 p.c.
21000-1	Natural sodium sulphate	15 p.c.	12.5 p.c.
21100-1	Whiting or whitening; natural calcium sulphate, n.o.p.	10 p.c.	6.8 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex. 21110-1	Andalusite, sillimanite, crude or calcined, but not further processed than ground	17½ p.c. (Free)	Free
21115-1	Mullite, not further processed than ground	17½ p.c. (Free)	Free
21630-1	Compounds or sheets, of which the chief organic component is shellac, imported for use exclusively in the manufacture of phonograph records	17½ p.c. (5 p.c.)	10.2 p.c.
21950-1	Chemicals, except antibiotics, of a kind not produced in Canada, without admixture or mixed only with any necessary carrier or diluent, when for use in the manufacture of animal or poultry feeds	† Free	Free
22001-1	All medicinal and pharmaceutical preparations, compounded of more than one substance, whether or not containing alcohol, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, filled capsules, tablets, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils	15 p.c. (10 p.c.)	9.2 p.c.
	Any article in this item containing more than forty per cent of proof spirit shall be rated for duty at per gallon and	\$1.50 15 p.c.	\$1.50 9.2 p.c.
22001-2	Sulfamethylthiadiazole, in tablet form	12½ p.c. (10 p.c.)	8 p.c.
22001-3	Fractionated soya oil emulsions, prepared for parenteral administration in therapeutic treatments; component materials and articles to be used in making such preparations	15 p.c. (10 p.c.)	Free
22003-1	Drugs, n.o.p.	15 p.c. (10 p.c.)	9.2 p.c.
22010-1	Mixtures of amino acids or mixtures of amino acids and protein hydrolysates, with or without added minerals, vitamins, fats or carbohydrates, being dietary preparations specially compounded for persons afflicted with amino acid disorders	† Free	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
22400-1	Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	17½ p.c.	10.2 p.c.
22500-1	Wax, vegetable, and mineral (not isolated from petroleum) and mixtures thereof	7½ p.c.	5.5 p.c.
22600-1	Candles	20 p.c.	11.3 p.c.
22700-1	Whale oil soap	† Free	Free
22800-1	Soap powders, powdered soap, mineral soap, and soap, n.o.p.	17½ p.c. (10 p.c.)	10.2 p.c.
22900-1	Soap, common or laundry per one hundred pounds	\$1.50	\$1.16
23000-1	Castile soap, the weight of the cartons and wrappings to be included in the weight for duty per pound	1 ct.	0.62 ct.
23105-1	Gelatine capsules, empty, when imported for use exclusively in the manufacture or compounding of medicinal and pharmaceutical preparations	5 p.c.	Free
23200-1	Glue, n.o.p.	20 p.c.	12.5 p.c.
23205-1	Gelatine, n.o.p.	20 p.c.	12.5 p.c.
23210-1	Vegetable glue	20 p.c.	12.5 p.c.
23215-1	Gelatine, edible	20 p.c. (15 p.c.)	12.5 p.c.
23230-1	Mucilage and adhesive paste	20 p.c.	12.5 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
23235-1	Inedible gelatine, when imported by manufacturers of photographic films, photographic plates and/or photographic paper, for use exclusively in the manufacture of such films, plates and/or paper in their own factories, under such regulations as the Minister may prescribe and, per pound	12½ p.c. 5 cts.	12.5 p.c.
23300-1	Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each	12½ p.c.	8 p.c.
23400-1	Perfumery, including toilet preparations, non-alcoholic, namely: hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin	20 p.c. (15 p.c.)	11.3 p.c.
23405-1	Non-alcoholic toilet preparations for the care of the nails, packaged for sale at retail for such use	15 p.c.	9.2 p.c.
23600-1	Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, tow, jute, oakum, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sanitary napkins, and abdominal supports	20 p.c.	17.5 p.c.
23605-1	Paper refills for sputum cups; paper pocket sputum cups	17½ p.c.	10.2 p.c.
24710-1	Artists' brushes; pastels, of a value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting	17½ p.c.	10.2 p.c.

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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
25200-1	Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or composition, n.o.p.	17½ p.c.	10.2 p.c.
25200-2	Manufactures of pumice or of pumice stone	15 p.c.	9.2 p.c.
	Gums, namely:		
25403-1	Australian and kauri; ambergris	10 p.c.	Free
25404-1	Gums and blends consisting wholly or in chief part of gums, n.o.p.	10 p.c. (Free)	Free
25500-1	Lac, crude, seed, button, stick and shell	10 p.c. (Free)	Free
25505-1	Bleached shellac, including refined or dewaxed bleached shellac	10 p.c.	5 p.c.
25800-1	Linseed or flaxseed oil, raw or boiled	10 p.c.	7.5 p.c.
25805-1	Linseed or flaxseed oil, other than raw or boiled	17½ p.c.	12.5 p.c.
25900-1	Lard oil and neat's foot oil	17½ p.c.	12.5 p.c.
26200-1	Chemical compounds for removing water and salts from crude petroleum oils	15 p.c. (Free)	Free
26310-1	Diethyl ketone, methyl normal propyl ketone and blends thereof; furfural; all the foregoing for use in the refining of oils	† Free	Free
26405-1	Essential oils, natural and synthetic, n.o.p.; essential oils, natural and synthetic, containing other non-alcoholic material, n.o.p., for use in the manufacture of products or preparations for medicinal, flavouring, toilet, or other purposes, under such regulations as the Minister may prescribe	7½ p.c.	5 p.c.
26500-1	Oil, whale, including spermaceti	15 p.c.	7.5 p.c.

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
26505-1	Fish oils, n.o.p.	15 p.c.	7.5 p.c.
26507-1	Menhaden oil	15 p.c.	6 p.c.
26510-1	Cod liver oil, crude or refined	15 p.c.	7.5 p.c.
26515-1	Halibut liver oil, crude or refined	15 p.c.	7.5 p.c.
27010-1	Cresylic acid and compounds of cresylic acid, used in the process of concentrating ores, metals or minerals, n.o.p.	15 p.c.	9.2 p.c.
Lubricating oils composed wholly or in part of petroleum:			
27101-1	Valued at less than 25 cents per gallon per gallon	2¼ cts.	1.4 cts.
27102-1	N.o.p.	12½ p.c.	8 p.c.
27200-1	Refined petroleum jellies and oils, for toilet, medicinal, edible, or similar purposes	20 p.c.	11.3 p.c.
27205-1	Petroleum greases and lubricating greases, n.o.p.	15 p.c.	12.5 p.c.
Petroleum waxes, not including petroleum greases:			
27211-1	N.o.p.	17½ p.c.	10.2 p.c.
27300-1	Asphalt or asphaltum, solid	10 p.c.	6.8 p.c.
27305-1	Asphalt or asphaltum, n.o.p.	10 p.c.	6.8 p.c.
27320-1	Mastics of asphalt and other bituminous mastics	15 p.c.	9.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Vegetable oils, crude or crude degummed:		
27712-1	Corn	10 p.c.	†† 7.5 p.c.
27713-1	Cottonseed	10 p.c.	†† 7.5 p.c.
27716-1	Peanut	10 p.c.	†† 7.5 p.c.
27718-1	Soya bean	10 p.c.	†† 7.5 p.c.
27719-1	Sunflower seed	10 p.c.	†† 7.5 p.c.
	Vegetable oils, other than crude or crude degummed:		
27732-1	Corn	17½ p.c.	†† 15 p.c.
27733-1	Cottonseed	17½ p.c.	†† 15 p.c.
27736-1	Peanut	17½ p.c.	†† 15 p.c.
27738-1	Soya bean	17½ p.c.	†† 15 p.c.
27739-1	Sunflower seed	17½ p.c.	†† 15 p.c.
27820-1	Soapstocks of vegetable origin with a moisture content of fifty per cent or more by weight, and acid oils of vegetable origin with a free fatty acid content of less than ninety per cent by weight	10 p.c.	7.5 p.c.

†† Implementation of concession to commence on January 1, 1983.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP VII			
EARTHS, EARTHENWARE AND STONWARE			
28110-1	Fire brick, n.o.p.	10 p.c.	6.8 p.c.
28200-1	Building brick and paving brick	10 p.c. 12½ p.c. (10 p.c.)	5 p.c. 5 p.c.
28205-1	Manufactures of clay or cement, n.o.p.	12½ p.c.	8 p.c.
28210-1	Saggars, hillers, bats, and plate setters, when used in the manufacture of ceramic products	† Free	Free
28300-1	Drain tiles, not glazed	17½ p.c.	10.2 p.c.
28400-1	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n.o.p.	20 p.c.	11.3 p.c.
28405-1	Earthenware tiles, for roofing purposes	17½ p.c.	10.2 p.c.
28410-1	Gypsum tile	15 p.c.	9.2 p.c.
28415-1	Earthenware tiles, n.o.p.	20 p.c.	12.5 p.c.
28500-1	Tiles or blocks of earthenware or of stone prepared for mosaic flooring	20 p.c.	12.5 p.c.
28600-1	Earthenware and stoneware, viz.:—demijohns, churns or crocks, n.o.p.	20 p.c.	11.3 p.c.
28700-1	All tableware of china, porcelain, semi-porcelain or white granite, but not to include tea-pots, jugs and similar articles of the type commonly known as earthenware	20 p.c. (15 p.c.)	11.3 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
28705-1	Articles of chinaware when imported to be mounted by manufacturers of silverware in their own factories	17½ p.c.	10.2 p.c.
28710-1	Undecorated tableware of china, porcelain, semi-porcelain or white granite, including the foregoing with the surface uniformly coloured in only one hue, when for use in the manufacture of decorated tableware by kiln-fired decoration	10 p.c.	6.8 p.c.
28800-1	Stoneware and Rockingham ware and earthenware, n.o.p.	20 p.c.	11.3 p.c.
28805-1	Chemical stoneware composed of a non-absorbent vitrified body specially compounded to resist acids or other corrosive reagents	10 p.c.	6.8 p.c.
28900-1	Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.	20 p.c. (15 p.c.)	11.3 p.c.
29005-1	White, non-staining Portland cement per one hundred pounds	4 cts.	3.7 cts.
29200-1	Gypsum, crude (sulphate of lime)	† Free	Free
29300-1	Plaster of Paris, or gypsum, calcined, and prepared wall plaster, the weight of the package to be included in the weight for duty per one hundred pounds	6 cts.	4 cts.
29500-1	Clays, including china clay, fire clay, and pipe clay not further manufactured than ground; ganister and sand; gravels; earths, crude only	† Free	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
29505-1	Wollastonite; natural zirconium silicate	† Free 5 p.c. (Free)	Free Free
29510-1	Vermiculite, crude, or not further processed than ground and screened	10 p.c. (Free)	Free
29520-1	Cast shapes of melted basalt rock compounded with other materials or not	17½ p.c. (5 p.c.)	10.2 p.c.
Ex. 29600-1	Flint, ground flintstone; feldspar, crude only; refuse stone, not sawn, hammered or chiselled nor fit for flagstone, building stone or paving	† Free	Free
29605-1	Magnesite, crude rock	† Free	Free
29610-1	Magnesite, dead-burned or sintered, n.o.p.; magnesite, caustic calcined, n.o.p.; plastic magnesia; magnesium oxide, n.o.p.	15 p.c.	9.2 p.c.
29615-1	Magnesium carbonate, basic or otherwise, excepting crude rock, n.o.p.	15 p.c.	9.2 p.c.
29625-1	Feldspar, ground but not further manufactured	7½ p.c.	5.5 p.c.
29630-1	Magnesium oxide, or calcined magnesite, for use exclusively in the manufacture of electrical cables	15 p.c. (Free)	Free
29647-1	Micronized talc, dolomite and mica, of a particle size not exceeding twenty microns	5 p.c.	4 p.c.
29655-1	Pyrophyllite for use in Canadian manufactures	7½ p.c. (Free)	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
29680-1	Calcined witherite	15 p.c.	9.2 p.c.
29700-1	Silex or crystallized quartz, ground or unground	† Free	Free
	Quartz, piezoelectric:		
29705-1	Not further processed than cut into slabs or blanks and ground to shape	† Free	Free
29706-1	Fully manufactured ready for use in electric telephone, telegraph, wireless or radio apparatus	10 p.c.	6.8 p.c.
29900-1	Burr-stones in blocks, rough or unmanufactured, not bound up or prepared for binding into mill-stones	† Free	Free
30000-1	Crucibles, n.o.p., and covers therefor	10 p.c.	6.8 p.c.
30100-1	Curling stones, and handles therefor	7½ p.c.	5.5 p.c.
30300-1	Grindstones, not mounted, and not less than thirty-six inches in diameter	10 p.c.	6.8 p.c.
30400-1	Grindstones, mounted or not, n.o.p.	17½ p.c.	10.2 p.c.
30515-1	Marble, sawn or sand rubbed, not polished	5 p.c.	4 p.c.
30520-1	Granite, sawn	7½ p.c.	5.5 p.c.
30525-1	Paving blocks of stone	7½ p.c.	5.5 p.c.
30530-1	Flagstone and building stone, other than marble or granite, sawn on not more than two sides	7½ p.c.	5.5 p.c.
30605-1	Building stone, other than marble or granite, sawn on more than two sides but not sawn on more than four sides	7½ p.c.	5.5 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
30610-1	Building stone, other than marble or granite, planed, turned, cut or further manufactured than sawn on four sides	12½ p.c.	8 p.c.
30700-1	Marble, n.o.p.	17½ p.c.	9 p.c.
30705-1	Manufactures of marble, n.o.p.	17½ p.c.	9 p.c.
30710-1	Granite, n.o.p.	17½ p.c.	10.2 p.c.
30715-1	Manufactures of granite, n.o.p.	17½ p.c.	10.2 p.c.
30800-1	Manufactures of stone, n.o.p.	17½ p.c.	12.5 p.c.
30805-1	Manufactures of alabaster, n.o.p.	17½ p.c.	10.2 p.c.
30905-1	Granules, whether or not coloured or coated, for use in the manufacture of roofing, including shingles and siding	15 p.c. (Free)	Free
31000-1	Slate mantels and other manufactures of slate, n.o.p.	17½ p.c.	10.2 p.c.
31100-1	Slate pencils and school writing slates	17½ p.c.	10.2 p.c.
31105-1	Blackboards, solid, of slate or of paper composition	10 p.c.	6.8 p.c.
31200-1	Asbestos in any form other than crude, and all manufactures thereof, n.o.p.	12½ p.c.	8 p.c.
31205-1	Asbestos in any form other than crude, and all manufactures thereof, when made from crude asbestos of British Commonwealth origin, n.o.p.	12½ p.c.	8 p.c.
31215-1	Yarns, wholly or in part of asbestos, for use in the manufacture of clutch facings and brake linings	7½ p.c.	5.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
31220-1	Woven fabrics, wholly or in part of asbestos, for use in the manufacture of clutch facings and brake linings	12½ p.c.	8 p.c.
31400-1	Plumbago, ground, and manufactures of, n.o.p., and foundry facings of all kinds	15 p.c.	9.2 p.c.
31400-2	Plumbago flakes	5 p.c.	4 p.c.
31405-1	Graphite blocks exceeding forty inches in diameter and fifteen inches in thickness for use in the manufacture of moulds for casting wheels for railway vehicles, including locomotives and tenders	15 p.c. (5 p.c.)	5 p.c.
31505-1	Carbons or carbon electrodes exceeding thirty-five inches in circumference or outside measurement	20 p.c.	15 p.c.
31600-1	Electric light and arc carbons, pointed or not, and contact carbons, n.o.p.	20 p.c.	11.3 p.c.
31605-1	Incandescent lamp bulbs for use in the manufacture of incandescent lamps; glass tubing for use in the manufacture of incandescent lamps, vials and ampoules; glass tubing, n.o.p., in straight lengths of not less than three feet; mantle stocking for gas light	5 p.c.	Free
31800-1	Sheet glass, transparent, not further processed than cut into rectangles	7½ p.c.	5.5 p.c.
31900-1	Plate glass, ground and polished on both surfaces, not further processed than cut into rectangles, and float glass not further processed than cut into rectangles	5 p.c.	4 p.c.
31905-1	Plate glass, not more than five thirty-seconds of an inch in thickness, for use in the manufacture of laminated safety glass	5 p.c.	4 p.c.
32000-1	Glass, rolled or cast, not further processed than cut into rectangles	10 p.c. (5 p.c.)	6.8 p.c.
32100-1	Sheet glass, plate glass, cast glass, and rolled glass, n.o.p.	10 p.c. (7½ p.c.)	6.8 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
32100-2	Float glass, n.o.p.	7½ p.c.	5.5 p.c.
	Laminated glass, of sheet glass, plate glass or float glass, or combinations thereof:		
32201-1	Not further processed than cut in rectangles	12½ p.c.	8 p.c.
32202-1	N.o.p.	20 p.c.	11.3 p.c.
32300-1	Manufactures of laminated glass, n.o.p.	20 p.c.	11.3 p.c.
32305-1	Mirrors of glass, bevelled or not, and framed or not, n.o.p.	20 p.c. (15 p.c.)	11.3 p.c.
32310-1	Stained or ornamental glass windows	7½ p.c.	5.5 p.c.
Ex. 32603-1	Demijohns or carboys, bottles, flasks, phials, jars and balls, of glass, not cut, n.o.p.; lamp chimneys of glass, n.o.p.	20 p.c. (15 p.c.)	11.3 p.c.
Ex. 32603-1	Machine-made tumblers of glass, not cut nor decorated, for use in the manufacture of cut or decorated tumblers, provided that twenty-five per centum of the cost of producing the finished article is incurred in Canada: Net rate after taking account of drawback	8 p.c.	5.8 p.c.
Ex. 32606-1	Illuminating glassware, n.o.p.	20 p.c.	11.3 p.c.
Ex. 32606-1	Lead crystal tableware containing not less than 24 p.c. by weight of lead oxide, n.o.p.	20 p.c.	11.3 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
32609-1	Opal glassware, n.o.p.	20 p.c.	Free
32612-1	Cut glass tableware and cut glassware, n.o.p.	20 p.c.	11.3 p.c.
Ex. 32615-1	Manufactures of glass, n.o.p.,(but not including glass beads)	17½ p.c.	10.2 p.c.
32621-1	Blanks of uncoloured clear glass, when imported by manufacturers to be used exclusively in the manufacture of silvered mirror reflectors or acid-etched reflectors or refractors, for lighting systems	9 p.c.	6.3 p.c.
32627-1	Single wall hollow shapes of glass, not silvered, when imported by manufacturers of vacuum insulated containers for use exclusively in the manufacture of such articles in their own factories	5 p.c.	Free
32633-1	Glass shapes not further manufactured than rough cut or unwrought for use in the manufacture of optical instruments	15 p.c. (Free)	Free
32636-1	Plates, discs and blanks of germanium, silicon or other materials for infra-red or ultra-violet light transmission, not further manufactured than rough cut or unwrought, for use in the manufacture of optical instruments	17½ p.c. (Free)	Free
32639-1	Beads, drops or other shapes, of cellulose acetate, glass or synthetic resins, for use exclusively in the manufacture of synthetic pearls	† Free	Free
32645-1	Moulded illuminating shades, reflectors and refractors of glass, of a class or kind not made in Canada, designed for use with light fixtures or with portable lamps	15 p.c.	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
32648-1	High thermal shock resisting glassware	15 p.c.	Free
32651-1	Fresnel type lenses, sections and globes, of glass	† Free	Free
32657-1	High thermal shock resisting glass parts when imported by manufacturers of high thermal shock resisting glassware, for use exclusively in the manufacture or in the repair of such articles	† Free	Free
32669-1	Reflectors and refractors of glass designed for use with lighting fixtures, not further manufactured than moulded, when of a class or kind not made in Canada and imported to be silvered, aluminized, acid-etched or combined with a spun aluminum cover in Canada	15 p.c. (Free)	Free
32675-1	Glass pendants, unstrung, for use in the manufacture of trimmings for lighting fixtures	20 p.c. (Free)	Free
32680-1	Hollow spheres of glass 20 to 80 microns in diameter, for use in Canadian manufactures	17½ p.c. (Free)	Free
32700-1	Spectacles; eyeglasses, and ground or finished spectacle or eyeglass lenses, n.o.p.	17½ p.c. (12½ p.c.)	10.2 p.c.
32701-1	Shapes of glass or plastic for use in the manufacture of spectacle and eyeglass lenses	17½ p.c. (12½ p.c.)	10.2 p.c.
Ex. 32705-1	Anterior chamber implants for the human eye	† Free	Free
32800-1	Spectacle and eyeglass frames and parts thereof, n.o.p.	15 p.c. (12½ p.c.)	9.2 p.c.
32805-1	Parts, unfinished, for the manufacture of spectacle and eyeglass frames	5 p.c.	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP VIII			
METALS, AND MANUFACTURES THEREOF			
Ores of metals, n.o.p.:			
32900-1	Ores of lead	† Free	4.8 p.c.
32900-2	Ores of zinc	† Free	0.4 p.c.
32900-3	N.o.p.	† Free	Free
32910-1	Bauxite, whether or not washed or calcined	† Free	Free
33050-1	Lubricant molybdenite powder	15 p.c.	9.2 p.c.
33200-1	Ore of cobalt	† Free	Free
Natural oxides, n.o.p., not including ores of metals:			
33501-1	Other than the following	10 p.c.	8.5 p.c.
33502-1	Antimony oxides	12½ p.c.	Free
33503-1	Copper oxides	15 p.c.	12.5 p.c.
33504-1	Manganese oxides	† Free	Free
33505-1	Molybdenum oxides	15 p.c.	12.5 p.c.
33506-1	Nickelous oxide	15 p.c.	12.5 p.c.
33507-1	Tin oxides	15 p.c.	12.5 p.c.
33508-1	Zirconium oxide	5 p.c.	4 p.c.
33600-1	Tea lead	† Free	4.3 p.c.
33800-1	Lead, in bars and in sheets	5 p.c.	4 p.c.
33900-1	Lead, manufactures of, n.o.p.	17½ p.c.	10.2 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
33905-1	Lead capsules for bottles	17½ p.c.	10.2 p.c.
33910-1	Collapsible tubes of lead or tin or lead coated with tin	17½ p.c.	10.2 p.c.
34000-1	Type, chases, quoins and slugs, for use in printing	10 p.c.	6.8 p.c.
34100-1	Babbitt metal and type metal, in blocks, bars, plates and sheets	10 p.c.	6.8 p.c.
34200-1	Phosphor tin in blocks, bars, plates, sheets, strips, rods and wire	7½ p.c.	5.5 p.c.
34200-2	Phosphor copper and phosphor bronze in blocks, bars, plates, sheets, strips, rods and wire	7½ p.c.	4 p.c.
34205-1	Copper alloys containing boron, for use exclusively as a flux or a deoxidizer in melting non-ferrous metals	† Free	4 p.c.
34400-1	Tin strip waste and tin foil	† Free	Free
34405-1	Composition foils, composed of varying percentages of tin, and whether or not containing antimony	† Free	Free
34405-2	Composition foils, composed of varying percentages of lead, and whether or not containing antimony	17½ p.c. (Free)	10.2 p.c.
34600-1	Zinc, manufactures of, n.o.p. (but not including unwrought zinc alloys nor parts for slide fasteners)	17½ p.c.	10.2 p.c.
34605-1	Zinc, or zinc alloys containing not more than ten per cent by weight of other metal or metals, in the form of foil, ribbon, strip, sheet, plate, discs or slugs; coated or not	7½ p.c.	5.5 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
34805-1	Sculptures in any material, in round or in relief, cast or cut from models prepared in Canada and designed by sculptors domiciled therein, not to include more than two replicas or reproductions of the original model, under such regulations as the Minister may prescribe	† Free	Free
34810-1	Tin plate scrap, when for use exclusively in recovering copper from acidic mine water in connection with copper mining operations	† Free	Free
34815-1	Brass scrap and brass in blocks, ingots or pigs; copper in bars or rods, not less than six feet in length, unmanufactured, n.o.p.; copper in strips, sheets or plates, not polished, planished or coated; brass or copper tubing, in lengths not less than six feet, and not polished, bent or otherwise manufactured	5 p.c.	4 p.c.
34820-1	Copper in bars or in rods, when imported by manufacturers of trolley, telegraph and telephone wires, electric wires and electric cables, for use only in the manufacture of such articles in their own factories	5 p.c.	4 p.c.
34825-1	Brass or copper tubing, not more than one-half of an inch in diameter, in lengths not less than six feet, coated with metal, and not polished, bent, or otherwise manufactured	5 p.c.	4 p.c.
34830-1	Copper covered steel wire not less than 0.1875 inch in diameter and copper covered steel rod, for use in the manufacture of trolley, telegraph and telephone wires, electric wires and electric cables	10 p.c.	6.8 p.c.
34900-1	Brass in bars and rods, in coil or otherwise, not less than six feet in length, and brass in strips, sheets or plates, not polished, planished or coated	5 p.c.	4 p.c.
34905-1	Alloys of copper, n.o.p., containing 50 per cent or more by weight of copper, namely: sheets, plates, strips, bars, rods and tubes	5 p.c.	4 p.c.
34907-1	Copper beryllium alloys, namely: ingots, sheets, plates, strips, bars, rods, tubes and wire	5 p.c.	4 p.c.
34910-1	Alloys of magnesium, namely: ingots, pigs, sheets, plates, strips, bars, rods and tubes	5 p.c.	4 p.c.

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
34915-1	Magnesium scrap Nothing shall be deemed to be magnesium scrap except waste or refuse magnesium, fit only to be remelted.	† Free	Free
34925-1	Extruded tubing, of magnesium or alloys of magnesium, having an outside diameter of five inches or more, for use in Canadian manufactures Metals, n.o.p., not including alloys, in lumps, powders, ingots or blocks:	17½ p.c. 5 p.c. (Free)	4 p.c. 4 p.c.
35101-1	Other than the following	5 p.c.	4 p.c.
35104-1	Electrolytic manganese	5 p.c. 15 p.c. (Free)	Free Free
35105-1	Magnesium	5 p.c.	†† 4 p.c.
35110-1	Cobalt metal, in bars	10 p.c.	6.8 p.c.
35122-1	Stainless steel powder for use as filter media in the spinneret pack used in the production of man-made fibres	17½ p.c. (Free)	10.2 p.c.
35200-1	Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n.o.p.; and manufactures of brass or copper, n.o.p. (but not including parts for slide fasteners)	17½ p.c.	10.2 p.c.
35200-2	Copper or copper alloy angles, shapes and sections, pipes and tubes and blanks therefor, n.o.p.	17½ p.c.	4 p.c.

† Base rate not bound under GATT.

†† Implementation of concession to commence on January 1, 1982.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
35215-1	Screws of brass, copper or other metal, n.o.p.	17½ p.c.	10.2 p.c.
35220-1	Coin locks of which solid brass or bronze are the components of chief value, plain, polished or plated	20 p.c.	11.3 p.c.
35225-1	Friction material of metal powders, compressed, sintered and welded or fastened to a solid metal or other backing for support, in strips, sheets, discs, rings, slabs, blocks, bars, rods, tubes and other primary shapes	10 p.c.	6.8 p.c.
35230-1	Metal parts in any degree of manufacture, coated or not, and wooden parts in the rough, when imported by manufacturers of spools, quills, pirns, bobbins and shuttles, for use in the manufacture of such articles, in their own factories	10 p.c.	6.8 p.c.
35235-1	Centrifugally cast bronze shells or tubes not further manufactured than turned and bored longitudinally, of a size not made in Canada, for use in the manufacture of rolls for paper-making machinery	17½ p.c. (Free)	Free
35240-1	Moulded shuttle blanks, not further manufactured than moulded, with or without metal tips, for use in the manufacture of shuttles	17½ p.c. (10 p.c.)	10.2 p.c.
Aluminum and alloys thereof:			
35301-1	Pigs, ingots, blocks, notch bars, slabs, billets, blooms, and wire bars per pound	1 ct.	Free
35302-1	Bars, rods, plates, sheets, strips, circles, squares, discs and rectangles	2.4 p.c.	2.1 p.c.
35303-1	Angles, channels, beams, tees and other rolled, drawn or extruded sections and shapes	12½ p.c.	8 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Aluminum and alloys thereof: (con.)		
35305-1	Pipes and tubes	12½ p.c.	8 p.c.
35306-1	Leaf, n.o.p., or foil, less than .005 inch in thickness, plain or embossed, with or without backing	15 p.c.	9.2 p.c.
35307-1	Aluminum powder	15 p.c.	9.2 p.c.
35310-1	Granules, cut from ingots, for use in the manufacture of cleaning compounds per pound	1 ct.	0.9 ct.
35318-1	Aluminum alloy sheet, not less than 0.125 inch nor more than 0.200 inch in thickness, not less than sixty-five inches nor more than eighty inches in width, hot-rolled from aluminum alloy ingots of Canadian origin, imported for cold-rolling in Canada, for use in the manufacture of pull tab ends for beverage containers per pound	2 cts. (Free)	Free
35325-1	Aluminum alloy lithographic sheet or strip, in the coil, for use in the manufacture of offset printing plates per pound	2 cts. (Free)	Free
35400-1	Manufactures of aluminum, n.o.p. (but not including parts for slide fasteners)	17½ p.c.	10.2 p.c.
35405-1	Kitchen or household hollow-ware of aluminum, n.o.p.	17½ p.c. (15 p.c.)	10.2 p.c.
35410-1	Kitchen or household hollow-ware of nickel, n.o.p.	17½ p.c. (15 p.c.)	10.2 p.c.
35500-1	Nickel, and alloys containing sixty per cent by weight or more of nickel, n.o.p., viz.: shapes or sections, bars and rods, rolled, extruded, or drawn (not including nickel processed for use as anodes); strip; sheet and plate (polished or not); seamless tube	† Free	4.3 p.c.
35500-2	Nickel, and alloys containing sixty per cent by weight or more of nickel, n.o.p., viz.: ingots, blocks and shot; billets, rolled, extruded or drawn (not including nickel processed for use as anodes)	† Free	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
35505-1	Rods containing 90 per cent or more of nickel, when imported by manufacturers of nickel electrode wire for spark plugs, for use exclusively in the manufacture of such wire for spark plugs in their own factories	† Free	4.2 p.c.
Ex. 35600-1	Nickel silver and German silver in ingots or blocks, n.o.p.	† Free	4.6 p.c.
35605-1	Nickel silver and German silver in bars, rods, strips, sheets, plates or anodes	10 p.c.	6.8 p.c.
35610-1	Nickel chromium, in bars or rods not more than three-fourths of an inch in diameter containing more than fifty per cent nickel and more than ten per cent chromium, for use in the manufacture of electric resistance wire and electric resistance strip or ribbon	17½ p.c. † Free	4.2 p.c. 4.2 p.c.
35700-1	Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p.	17½ p.c.	10.2 p.c.
35900-1	Gold and silver, in ingots, blocks, bars, drops, sheets or plates, unmanufactured; gold and silver sweepings; bullion fringe or gold fringe; scrap jewellery, fit only to be remelted, under such regulations as the Minister may prescribe	† Free	Free
35905-1	Scrap of gold or silver, or of metal alloys containing gold or silver, fit only for remelting or refining, imported for recovery of the gold or silver content	17½ p.c. (Free)	Free
36000-1	Coin of any metal, of authorized weight and design, issued for use as currency under the authority of the government of any country; gold coin	† Free	Free
36100-1	Gold and silver leaf; Dutch or schlag metal leaf; brocade and bronze powders	20 p.c.	11.3 p.c.
36200-1	Articles consisting wholly or in part of sterling or other silverware, n.o.p.; manufactures of gold or silver, n.o.p.	22½ p.c.	11 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
36205-1	Metal parts, electro-plated, for loose-leaf binders	12½ p.c.	8 p.c.
36210-1	Toilet articles of all kinds, including atomizers, brushes, buffers, button hooks, combs, cuticle knives, hair receivers, hand-mirrors, jewel boxes, manicure scissors, nail files, perfume bottles, puff jars, shoe horns, trays and tweezers, of which the manufactured component material of chief value is sterling silver	20 p.c.	11.3 p.c.
36215-1	Nickel-plated ware, gilt or electro-plated ware, n.o.p. (but not including parts for slide fasteners)	17½ p.c.	10.2 p.c.
36220-1	Cigar and cigarette lighters, n.o.p., nickel-plated, gilt or electro-plated	20 p.c.	15 p.c.
36300-1	Platinum wire and platinum bars, strips, sheets or plates; platinum, palladium, iridium, osmium, ruthenium and rhodium, in lumps, ingots, powder, sponge or scrap	† Free	Free
Ex. 36400-1	Diamond dust mixed with a carrier, in cartridges or in tubes, the component material of chief value being diamond dust	17½ p.c. (Free)	Free
36500-1	Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewellery, filled gold and silver seamless wire and for dental purposes	7½ p.c.	5.5 p.c.
36505-1	Findings of metal, not plated or coated, including stampings, trimmings, spring-rings, bolt-rings, clasps, snaps, swivels, vest chain bars, joints, catches, pin tongues, buckle tongues, coil pins, clip actions, settings and eyepins, when imported by manufacturers of jewellery or ornaments for the adornment of the person, for use exclusively in the manufacture of such articles, in their own factories	12½ p.c.	8 p.c.
36510-1	Wire or strip, viz.: Gold, gold-filled, silver, silver-filled, brass or nickel silver, knurled, twisted, figured or with ornamental design rolled or drawn thereon, and wire of nickel silver, plain, in coil or otherwise, when imported by manufacturers of jewellery or ornaments for the adornment of the person, for use exclusively in the manufacture of such articles in their own factories	12½ p.c.	8 p.c.
36600-1	Watches of all kinds	20 p.c.	11.3 p.c.
36605-1	Watch actions and movements, finished or unfinished	10 p.c.	6.8 p.c.
36610-1	Parts of watch movements, finished or unfinished	10 p.c.	6.8 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
36700-1	Watch cases, and parts thereof, finished or unfinished	20 p.c.	11.3 p.c.
36800-1	Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases	25 p.c.	22.5 p.c.
36800-3	Chess clocks	25 p.c.	13.2 p.c.
36800-4	Travel clocks, not including recording clocks, consisting of a clock enclosed in a protective case that can be opened to view the timepiece or closed for transportation purposes	25 p.c.	20 p.c.
36805-1	Clock movements, weight driven, for use in the manufacture of floor-standing clocks	25 p.c. (15 p.c.)	13.2 p.c.
36900-1	Parts of clock movements or of clockwork mechanisms, finished or unfinished, not including plates	12½ p.c.	8 p.c.
37100-1	Spurs and stilts, adapted for use in the manufacture of earthenware	† Free	Free
	Scrap of iron or steel:		
37301-1	Wrought, being waste or refuse, to be remelted in furnaces or cupolas	† Free	Free
37302-1	Cast, being waste or refuse, to be remelted in furnaces or cupolas	† Free	Free
37303-1	Railway rails, which have been in actual use, to be remelted in furnaces or to be remanufactured in rolling mills into other products than iron or steel rails	† Free	Free
	Articles of iron or steel, damaged in transit, if broken up under Customs supervision, and rendered unsaleable except as scrap, may be entered for duty as scrap.		
37310-1	Tinplate scrap, imported for recovery of the tin coating and remelting of the ferrous metal in furnaces or cupolas	17½ p.c. (Free)	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Ferro-alloys:		
37501-1	Ferro-manganese, spiegeleisen and other alloys of manganese and iron containing not more than 1 per cent, by weight, of silicon - per pound or fraction thereof, on the manganese contained therein	½ ct.	0.4 ct.
37502-1	Silico-manganese, silico spiegel and other alloys of manganese and iron containing more than 1 per cent, by weight, of silicon - per pound or fraction thereof, on the manganese contained therein	¾ ct.	0.7 ct.
37504-1	Ferro-silicon, being an alloy of iron and silicon containing 60 per cent or more, by weight, of silicon and less than 90 per cent - per pound, or fraction thereof, on the silicon contained therein	¾ ct.	0.7 ct.
37505-1	Ferro-silicon, being an alloy of iron and silicon containing 90 per cent or more, by weight, of silicon - per pound, or fraction thereof, on the silicon contained therein	2½ cts.	2 cts.
37506-1	All alloys used in the manufacture of steel or iron, n.o.p.	5 p.c.	4 p.c.
37520-1	Barium-calcium complex, barium-silicon complex, calcium-magnesium complex, calcium-silicon complex; calcium molybdate, tungsten oxide, vanadium oxides, whether in powder, in lumps, or formed into briquettes by the use of a binding material; all the foregoing when for use in the manufacture of iron or steel under such regulations as the Minister may prescribe	17½ p.c. (Free)	Free
37705-1	Ingots of iron or steel, round, corrugated, weighing not less than thirty thousand pounds	† Free	Free
37800-1	Iron or steel, semi-finished, namely: blooms, slabs, billets or sheet bars	5 p.c.	4 p.c.
	Bars or rods of iron or steel, hot-rolled, plain or deformed, namely: rounds, half-rounds, ovals, half-ovals, squares, round-cornered squares, hexagons, octagons or other multisided bars or rods; flats, 13/64 inch or more in thickness and eight inches or less in width:		
37900-1	Alloy	10 p.c.	†† 7.8 p.c.
37900-2	Other	10 p.c.	6.8 p.c.

† Base rate not bound under GATT.

†† Implementation of concession conditional on termination of action under Section 201 of U.S.A. Trade Act and acceptable tariff concessions by U.S.A.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Bars or rods of iron or steel, as described in tariff items 37900-1 and 37900-2, cold-rolled or cold-drawn:		
37905-1	Alloy	12½ p.c.	†† 10 p.c.
37905-2	Other	12½ p.c.	8 p.c.
	Bars or rods of iron or steel, as described in tariff items 37900-1 and 37900-2, further processed than hot- or cold-rolled or cold-drawn, or otherwise processed:		
37910-1	Alloy	12½ p.c.	†† 10 p.c.
37910-2	Other	12½ p.c.	8 p.c.
	Shapes or sections of iron or steel, n.o.p., not further manufactured than extruded or drawn:		
37950-1	Alloy	12½ p.c.	10 p.c.
37950-2	Other	12½ p.c.	8 p.c.
	Shapes or sections of iron or steel, not further manufactured than hot- or cold-rolled:		
	Angles, beams, channels, tees, zees, or other shapes or sections, n.o.p.:		
38001-1	Alloy	10 p.c.	7.8 p.c.
38001-2	Other	10 p.c.	6.8 p.c.
38002-1	Wide-flange beams more than ten inches but not more than eighteen inches in depth; when not made in Canada	\$5.00	Free
38004-1	Sash, casement or frame sections of iron or steel, hot- or cold-rolled, coated or not, not punched, drilled nor further manufactured, and similar material formed from hot- or cold-rolled iron or steel strip, coated or not, when imported by manufacturers of metal window sash, casements or frames for use in the manufacture of such articles, in their own factories	\$7.00	\$6.30
38009-1	Sheet piling sections of iron or steel, not further manufactured than hot-rolled, and whether or not with handling holes therein	10 p.c.	6.8 p.c.

†† Implementation of concession conditional on termination of action under Section 201 of U.S.A. Trade Act and acceptable tariff concessions by U.S.A.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
38010-1	Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zees, and other shapes or sections, punched, drilled or further manufactured than hot-rolled, n.o.p.	17½ p.c.	10.2 p.c.
	Plate of iron or steel, not further manufactured than hot- or cold-rolled, and whether or not coated, coiled, or with rolled surface pattern:		
38100-1	Alloy	10 p.c.	†† 7.8 p.c.
38100-2	Other	10 p.c.	6.8 p.c.
	Plate of iron or steel, flanged or dished:		
38105-1	Alloy	15 p.c.	11.2 p.c.
38105-2	Other	15 p.c.	9.2 p.c.
	Plate of iron or steel, n.o.p.:		
38110-1	Alloy	12½ p.c.	10 p.c.
38110-2	Other	12½ p.c.	8 p.c.
	Sheet or strip of iron or steel, corrugated or not, and whether or not with rolled surface pattern:		
	Hot-rolled:		
38201-1	Alloy	10 p.c.	†† 7.8 p.c.
38201-2	Other	10 p.c.	6.8 p.c.
	Cold-rolled or cold-drawn:		
38202-1	Alloy	12½ p.c.	†† 10 p.c.
38202-2	Other	12½ p.c.	8 p.c.

†† Implementation of concession conditional on termination of action under Section 201 of U.S.A. Trade Act and acceptable tariff concessions by U.S.A.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Sheet or strip of iron or steel, corrugated or not, and whether or not with rolled surface pattern:		
38203-1	Coated with tin or vitreous enamel	12½ p.c.	8 p.c.
38204-1	Coated with zinc	12½ p.c.	8 p.c.
	Coated, n.o.p.:		
38205-1	Alloy	12½ p.c.	10 p.c.
38205-2	Other	12½ p.c.	8 p.c.
38206-1	Hot- or cold-rolled, when imported by manufacturers of butts and hinges for use in the manufacture of butts and hinges, in their own factories	7½ p.c.	5.5 p.c.
38207-1	Cold-rolled, with silicon content of 0.075 per cent or more, when imported by manufacturers of electrical apparatus or of parts therefor, for use in the manufacture of electrical apparatus or of parts therefor, in their own factories	12½ p.c.	10 p.c.
38210-1	Sheet or strip of carbon steel, clad on both sides with stainless steel, for use in the manufacture of cookware	12½ p.c. (Free)	8 p.c.
38262-1	Blue tempered spring steel strip, made to specification A.I.S.I. C1075 or C1095, not less than three-quarters of an inch or more than seven inches in width, not less than 0.050 inch or more than 0.075 inch in thickness, whether or not with holes or slots punched therein, for use in the manufacture of chuting for materials handling systems	17½ p.c. 12½ p.c. (Free)	8 p.c. 8 p.c.
38305-1	Plate, sheet or strip of iron or steel, hardened, tempered or ground, not further manufactured than cut to shape, without indented edges, for use in the manufacture of saws	7½ p.c.	5.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Skelp, plate, sheet or strip of iron or steel, hot- or cold-rolled, for use in the manufacture of pipes or tubes:		
38400-1	Alloy	7½ p.c.	6.5 p.c.
38400-2	Other	7½ p.c.	5.5 p.c.
	Railway rails of iron or steel, of any weight, or for any purpose, punched, drilled, or not:		
38700-1	Alloy	10 p.c.	7.8 p.c.
38700-2	Other	10 p.c.	6.8 p.c.
38705-1	Rails (track) of iron or steel, other than railway rails, further manufactured than hot-rolled, with other sections, arched or not, welded thereto or not	12½ p.c.	8 p.c.
38710-1	Fish plates, splice bars, rail joints, tie plates, of iron or steel per ton	\$7.00	\$6.46
38715-1	Railway intersection layouts, intersections, switches, crossings, frogs, guard rails, of iron or steel	17½ p.c.	10.2 p.c.
38800-1	Foundry moulding flasks and jackets for use therewith; parts and attachments or accessories for the foregoing	17½ p.c. (Free)	Free
39000-1	Castings, of iron or steel, in the rough, n.o.p.	15 p.c.	9.2 p.c.
	Castings, of iron or steel:		
39102-1	Being moulds, n.o.p.	7½ p.c.	5.5 p.c.
39200-1	Forgings, of iron or steel, in any degree of manufacture, n.o.p.	17½ p.c.	10.2 p.c.
39205-1	Forgings of iron or steel, hollow, rough-machined or not, not less than twelve inches in internal diameter; all other forgings, solid or otherwise, rough-turned or rough-machined or not, of a weight of twenty tons or more . . .	17½ p.c.	10.2 p.c.
39210-1	Forgings, solid or otherwise, rough-turned or rough-machined or not, of a weight of forty tons or over	15 p.c.	9.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
39215-1	Forgings of steel, rough-machined and fitted or not, and handles of steel or of metal alloy in the rough, when imported by manufacturers of surgical and dental instruments for use in the manufacture of such instruments in their own factories	† Free	Free
39220-1	Forged golf club heads of iron or steel, with or without face or similar marking, but not ground, polished, plated or otherwise finished	10 p.c.	6.8 p.c.
39300-1	Tires, of steel, in the rough, not drilled or machined in any manner, for railway vehicles, including locomotives and tenders	7½ p.c.	5.5 p.c.
	Axles and axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel:		
39401-1	For railway vehicles, including locomotives and tenders	17½ p.c.	15 p.c.
39402-1	For other vehicles, n.o.p.	17½ p.c.	10.2 p.c.
39403-1	N.o.p.	17½ p.c.	10.2 p.c.
39600-1	Pipes or tubes of cast iron, whether or not coated or lined	12½ p.c.	8 p.c.
	Pipes or tubes of iron or steel, n.o.p., with plain or processed ends, whether or not coated or lined:		
39700-1	Alloy	17½ p.c.	12.2 p.c.
39700-2	Other	17½ p.c.	10.2 p.c.
39703-1	Concrete pipe, iron or steel reinforced	17½ p.c.	5 p.c.
	Pipes or tubes of iron or steel, with plain or processed ends, seamless, cold-drawn:		
39705-1	Alloy	5 p.c.	4.5 p.c.
39705-2	Other	5 p.c.	4 p.c.
39710-1	Corrugated metal culvert pipe, coated or not	15 p.c.	9.2 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
39800-1	Pipes or tubes of iron or steel, with plain, swelled or thickened ends, for use in the manufacture or repair of pressure parts of boilers, pulp mill digesters and vessels for the refining of oil	5 p.c.	4 p.c.
39805-1	Pipes or tubes of iron or steel, with plain ends, for use in the manufacture of rolls for paper-making machinery	15 p.c.	9.2 p.c.
39815-1	Tubes of iron or steel, seamless, when imported by manufacturers of bearings, for use in the manufacture of bearings in their own factories	5 p.c.	4 p.c.
39900-1	Pipes or tubes of iron or steel, more than ten and one-half inches in diameter, and fittings and couplings therefor, for use in the transmission of natural gas to points of distribution or in the transmission of crude oil	15 p.c.	9.2 p.c.
39905-1	Pipes or tubes of iron or steel, commonly known as "oil-country goods", being casing or tubing and fittings, couplings, thread protectors and nipples therefor; all of the foregoing for use in connection with natural gas or oil wells	10 p.c. 17½ p.c. (10 p.c.)	6.8 p.c. 6.8 p.c.
39910-1	Drill-pipe, for use in connection with natural gas or oil wells	17½ p.c. (Free)	10.2 p.c.
39915-1	Materials for use in the manufacture of the goods specified in tariff items 39905-1 and 39910-1	† Free	Free
	Fittings and couplings of iron or steel, n.o.p., for pipes and tubes; parts therefor:		
40000-1	Alloy	17½ p.c.	12.2 p.c.
40000-2	Other	17½ p.c.	10.2 p.c.
40005-1	Fittings and couplings of iron or steel, not further manufactured than forged or bent to shape, whether or not deburred or descaled, for use in the manufacture of fittings and couplings	10 p.c.	6.8 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Wire of iron or steel, single:		
	Round, n.o.p.:		
40101-1	Alloy	7½ p.c.	6.5 p.c.
40101-2	Other	7½ p.c.	5.5 p.c.
	Other than round, n.o.p.:		
40102-1	Alloy	10 p.c.	7.8 p.c.
40102-2	Other	10 p.c.	6.8 p.c.
	Coated or covered with any material, n.o.p.:		
40103-1	Alloy	10 p.c.	7.8 p.c.
40103-2	Other	10 p.c.	6.8 p.c.
40104-1	Valued at not less than two and three-quarter cents per pound for use in the manufacture of wire rope	5 p.c.	†† 4 p.c.
	Products of wire of iron or steel, namely:		
40111-1	Barbed wire	10 p.c.	6.8 p.c.
40112-1	Cloth, fencing, mesh, netting and screening	12½ p.c.	8 p.c.
40113-1	Wire rope and strand, n.o.p.; wires, twisted, braided, bunched or otherwise conjoined, n.o.p.	15 p.c.	9.2 p.c.
40114-1	Wire rope or cable, coated or not, for use exclusively in commercial fishing operations	10 p.c.	6.8 p.c.
	Wire of all metals or alloys thereof, n.o.p.:		
	Single, not coated or covered:		
40121-1	Copper and nickel	12½ p.c.	4.5 p.c.
40121-2	N.o.p.	12½ p.c.	8 p.c.
40122-1	Single, coated or covered	15 p.c.	10.2 p.c.
40123-1	Twisted, braided, bunched or otherwise conjoined, whether or not reinforced with steel, coated or covered or not, including cable, rope and strand	17½ p.c.	10.2 p.c.

†† Implementation of concession conditional on settlement with EEC of dispute arising out of conversion under Article XXVIII of GATT, of EEC tariff on unwrought zinc.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
40130-1	Wire cloth or woven wire including fourdrinier wire cloth, of copper or alloys of copper containing 50 per cent or more by weight of copper	17½ p.c.	10.2 p.c.
	Springs, of iron or steel:		
40401-1	For the running and draft gear of railway vehicles, including locomotives and tenders	17½ p.c.	15 p.c.
40402-1	For the running gear of other vehicles, n.o.p.	17½ p.c.	10.2 p.c.
40500-1	Springs, of iron or steel, when imported by manufacturers of surgical trusses for use exclusively in the manufacture of surgical trusses, in their own factories, under regulations prescribed by the Minister	† Free	Free
40505-1	Springs, of iron or steel, when imported by manufacturers of clocks for use exclusively in the manufacture of clocks, in their own factories, under regulations prescribed by the Minister	7½ p.c.	5.5 p.c.
40510-1	Furniture springs	17½ p.c.	10.2 p.c.
	Coil chain, coil chain links, including repair links, and chain shackles, of iron or steel:		
40601-1	One and one-eighth inches in diameter and over	5 p.c.	4 p.c.
40602-1	Less than one and one-eighth inches in diameter	17½ p.c.	10.2 p.c.
40700-1	Silent chain and finished roller chain, of iron or steel, and complete parts thereof, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over or with gears or sprockets or radially grooved wheels with machine cut teeth	15 p.c.	9.2 p.c.
40705-1	Chains, of iron or steel, n.o.p., and complete parts thereof	17½ p.c.	10.2 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
40902-1	Milking machines and attachments therefor; centrifugal machines for testing butterfat, milk or cream; complete parts of the foregoing	† Free	Free
40914-1	Lawn or garden rollers, non-mechanical; parts thereof	15 p.c.	9.2 p.c.
Ex.40916-1	Air conditioners and parts thereof for mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators including the motive power incorporated therein	15 p.c. (Free)	Free
40917-1	Articles of any material designed to be ejected from aircraft for use as markers in crop spraying or crop dusting operations	17½ p.c. (Free)	Free
Ex.40918-1	Magnets for veterinary use; electric bird-scaring devices, not including recorders or reproducers using magnetizable tape as a recording medium, to be used exclusively for scaring birds by producing sounds simulating their natural alarm cries; parts of the foregoing	17½ p.c. (Free)	Free
40919-1	Devices designed for measuring the moisture content of agricultural produce	7½ p.c. 15 p.c. (Free)	5.5 p.c. 5.5 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex.40920-1	Combination boxing and weighing machines; Box dumpers, box or bag fillers, highpilers not including fork lift trucks; All the foregoing for fresh fruits or fresh vegetables; Machines and equipment, other than scales, for use in grading or packing lines exclusively for fresh fruit or fresh vegetables, from the dumper, feed table, bin or hopper to the box or bag closing machine, inclusive; Carbon dioxide generators or reducers for use in controlling the atmosphere in greenhouses or in storage plants for fresh fruit or fresh vegetables; Parts of all the foregoing	15 p.c. (Free)	Free
Ex.40924-1	Sodium metabisulphite; heaters for orchards, other than stack heaters for orchards; all the foregoing for use on the farm for farm purposes only; parts of the foregoing	12½ p.c. 17½ p.c. (Free)	Free Free
40942-1	Portable engines with boilers, in combination, for farm purposes; horse powers; complete parts of all the foregoing	† Free	Free
40944-1	Equipment for generating electric power for farm purposes only, viz.: engine, gas tank, generator, storage battery, and switchboard or panel; and complete parts of the foregoing	† Free	Free
40946-1	Pasteurizers for dairying purposes and complete parts thereof	15 p.c.	Free
40952-1	Milk evaporators and milk driers for dairying purposes and parts thereof	10 p.c. 17½ p.c. (7½ p.c.)	6.8 p.c. 6.8 p.c.
40958-1	Articles and materials, including carrying cases, for use in the processing, storing and insemination of animal semen	17½ p.c. (Free)	Free
40959-1	Cryogenic containers for use in the shipment or storage of vaccines for poultry	17½ p.c. (Free)	Free
40960-1	Roofs, chutes, ladders, wall sections with or without doors incorporated therein, materials and parts; all of the foregoing for the construction or repair of silos for storing ensilage	10 p.c.	6.8 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
40962-1	Trickle irrigation systems for use on the farm; sprinkle or trickle watering systems for use in greenhouses; parts of the foregoing	17½ p.c. (Free)	Free
40964-1	Electric or radio apparatus designed to identify livestock and record their consumption of feed on an individual basis; parts thereof	17½ p.c. (Free)	10.2 p.c.
40966-1	Evaporators, parts thereof and smoke stacks therefor; metal sap buckets without handles, and covers therefor; sap spouts; syrup draw-off devices; tanks for collecting, transporting or storing sap; all the foregoing for use in the production of maple syrup and maple sugar	17½ p.c. 20 p.c. (Free)	Free Free
41000-1	Car loading machines and complete parts thereof for use exclusively for loading coal into box cars Bits and augers of all kinds; Drills of all kinds, not including those drilling rigs entitled to entry under tariff item 49103-1; Fishing tools, n.o.p.; Reamers, stabilizers, and combinations thereof, n.o.p.; All the foregoing for use in the exploration or drilling for water, oil, natural gas or minerals, or in mining or quarrying:	† Free	9.2 p.c.
41001-1	Of a class or kind made in Canada; parts thereof	15 p.c. 17½ p.c. (15 p.c.)	9.2 p.c. 9.2 p.c.
41002-1	Of a class or kind not made in Canada; parts thereof	15 p.c. 17½ p.c. (Free)	9.2 p.c. 9.2 p.c.
41003-1	Rotary blasthole drills for use in open pit mining	15 p.c. 17½ p.c. (Free or 15 p.c.)	Free Free
41004-1	Tungsten carbide inserts for attachment to rock or coal drilling bits	7½ p.c.	5.5 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
41006-1	Diesel-powered self-propelled dump trucks, mounted on rubber-tired wheels or on rubber-tired wheels and half-tracks, having a rated capacity by struck volume of not less than 9½ cubic yards, and by payload weight of not less than 15 tons, and parts thereof, for off-highway use in carrying minerals or other excavated materials at mines, quarries, gravel and sand pits or at construction sites	10 p.c.	9.2 p.c.
	** Machinery and apparatus for use in mining, quarrying, the development of mineral deposits, or the processing of ores, metals or minerals, namely:		
41011-1	Crushing machines and grinding mills; Mine shaft hoists; Parts of all the foregoing	15 p.c.	9.2 p.c.
Ex.41012-1	Conveyors, of a class or kind not made in Canada; Parts, of a class or kind not made in Canada, for conveyors	10 p.c. 15 p.c. (Free)	9.2 p.c. 9.2 p.c.
	Air engines; Coal cutting machines; Dust collectors; Elevating platforms, including raise climbers, for use underground; Flame-proof enclosed driving motors; Loading machines, including draglines and power shovels; Machinery and apparatus, including the hulls of dredges, floating or shore discharge pipeline or booster station equipment, to be incorporated into dredging plants; Pumps, vacuum pumps, fans, blowers or compressors; Scales for use with conveyors:		
41013-1	Of a class or kind made in Canada; parts thereof	15 p.c.	9.2 p.c.
41014-1	Of a class or kind not made in Canada; parts thereof	† Free 10 p.c. (Free)	9.2 p.c. 9.2 p.c.

** This heading applies to items 41011-1 to 41014-1 inclusive.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
**	Machinery and apparatus for use in the processing, smelting or refining of ores, metals or minerals, namely:		
41020-1	Slime or concentrating tables Agitators; Amalgam cleaners; Automatic ore samplers; Fans, blowers or compressors, of iron or steel; Classifiers; Converting apparatus for metallurgical processes; Feeders, mechanical; Filters; Flotation machines, flotation cells, and oil feeders and reagent feeders therefor; Furnace slag trucks and slag pots; Pyrometers; Retorts; Screens, including oscillating, revolving, shaking, stationary, travelling and vibrating screens, and grizzlies; Separators, including jigs and magnetic or electric separators and magnetic pulleys; Thickeners; Chemical conversion, extraction, reduction or recovery apparatus for use in metallurgical operations; Machinery and apparatus for use in the refining of metals or in roasting or smelting or the production of anodes, cathodes, blocks, slabs, pigs or ingots in such processes; Machinery and apparatus for use in washing, screening, drying or dry cleaning coal:	† Free 15 p.c.	Free Free
41022-1	Of a class or kind made in Canada; parts thereof	15 p.c.	9.2 p.c.
41023-1	Of a class or kind not made in Canada; parts thereof	† Free	9.2 p.c.
41024-1	Silicon carbide electric heating elements and parts thereof	† Free	Free
	Machinery and apparatus for use in producing coal gas and coke; machinery and apparatus for use in the distillation or recovery of products from coal tar or coal gas:		
41026-1	Of a class or kind made in Canada; parts thereof	15 p.c.	9.2 p.c.
41027-1	Of a class or kind not made in Canada; parts thereof	† Free	9.2 p.c.

** This heading applies to items 41020-1 to 41023-1 inclusive.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Machinery and apparatus for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants:		
41031-1	Of a class or kind made in Canada; parts thereof	15 p.c.	9.2 p.c.
41032-1	Of a class or kind not made in Canada; parts thereof	† Free	9.2 p.c.
41046-1	Miners' safety lamps, n.o.p.; parts thereof	17½ p.c. (Free)	10.2 p.c.
41100-1	Machines for use in sawing lumber, up to but not including the operation of planing, and parts thereof, not including equipment for driving the machinery of the saw mill, when for use exclusively in saw mills; Machines, and parts thereof, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump, or common or other carrier	12½ p.c.	8 p.c.
41105-1	Self-propelled trucks, not including machines for felling, skidding, piling, loading, bunching or processing trees or logs, which have been modified for carrying a load; parts of all the foregoing; all the foregoing for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump, or common or other carrier	12½ p.c.	9.2 p.c.
41105-2	Logging cars; captive balloons; blocks and tackle; wire rope, not including wire rope to be used for guy ropes or in braking logs going down grade; parts of the foregoing; all the foregoing for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump, or common or other carrier	12½ p.c.	8 p.c.
41106-1	Goods of a class or kind not made in Canada enumerated in tariff items 43806-1, 43816-1, 43821-1 and 43842-1, for use in the repair of the self-propelled trucks enumerated in tariff item 41105-1, or the manufacture of repair parts therefor, instead of for the uses set out in tariff items 43806-1, 43816-1, 43821-1 and 43842-1	12½ p.c.	8 p.c.
41110-1	Cylinder stave saws, wheel type stave jointers, crozing and champhering machinery, and complete parts thereof	12½ p.c.	8 p.c.
Ex. 41201-1	Flat-bed screen-process printing presses, n.o.p., with an image or printing area of 374 square inches or larger; mechanical deliveries or conveyors for use with such presses; parts of the foregoing	15 p.c. 10 p.c. (Free)	Free Free
41202-1	Printing presses, n.o.p., with an image or printing area of less than 374 square inches; parts of the foregoing	10 p.c.	6.8 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex. 41205-1	<p>Machines and apparatus, excluding those provided for in tariff item 41210-1, for use exclusively by, and in their capacities as foil converters, or manufacturers of articles made from foil, namely:</p> <p>Machines and apparatus for making matrices, stereotypes, electrotypes or printing plates of any kind;</p> <p>Machines and apparatus for the preparation of plates by graining, grinding, polishing or sensitizing;</p> <p>Machines and apparatus, including cameras and camera equipment, lenses, prisms, camera and printing lamps, screens and vacuum frames, for transferring imagery to sensitized paper, film, plates or rolls for use in printing;</p> <p>Machines and apparatus for slitting, winding or rewinding, having a roll width of less than seventy-two inches;</p> <p>Gun and mould apparatus for making press rollers;</p> <p>Machines and apparatus for addressing or wrapping newspapers, magazines, periodicals pamphlets and catalogues;</p> <p>Machines and apparatus for bookbinding, box-covering, bronzing, bundling, carbon coating, counting paper, cardboard or foil, creasing, cutting, drilling, dusting, embossing or producing embossed or engraved effects, eyeletting, flocking, folding, gathering, glueing, gumming, inserting, jogging, looping, metal mounting, numbering, pasting, patching, perforating, punching, reinforcing, ruling, scoring, sewing, sheet feeding, sheet piling, spraying for anti-offset, stamping, staying, stitching, stripping, tube-making, tying, varnishing, or waxing;</p> <p>Parts of all the foregoing</p>	<p>15 p.c. 10 p.c. (Free)</p>	<p>Free Free</p>
Ex. 41205-1	<p>Machines and apparatus, excluding those provided for in tariff item 41210-1, for use exclusively by, and in their capacities as printers, lithographers, bookbinders, paper converters, manufacturers of stereotypes, electrotypes and printing plates or rolls, or manufacturers of articles made from paper or cardboard, namely:-</p> <p>Machines and apparatus for folding or sheet feeding;</p> <p>Parts of all the foregoing</p>	<p>15 p.c. 10 p.c. (Free)</p>	<p>Free Free</p>

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
41210-1	Machines and apparatus for use in the manufacture of manifold business forms, namely: Rotary web fed rubber plate and offset printing presses, and printing units therefor; Feed-in units; Numbering units; Punching units; Slitting units; Perforating units; Winders or rewinders; Folders; Sheet cutting and piling units; Hot carbonizing units; Continuous forms collators; Snap set collators; Continuous forms interleavers; Crimp-lock and slitting machines; Stitchers; Carbon paper processors; Parts of all the foregoing	10 p.c.	6.8 p.c.
Ex. 41215-1	Machines and apparatus designed for producing justified copy; machines and apparatus designed for creating or translating signals, on tape or wire or other media, for programming the automatic operation of the foregoing; parts of all the foregoing	22½ p.c. (Free)	Free
41220-1	Articles and materials which enter into the construction and form part of the machines and apparatus entitled to entry under tariff items 41201-1, 41205-1 and 41215-1, when for use in the manufacture of such machines, apparatus and parts thereof	† Free	Free
41230-1	Sheets, plates, blocks, rolls or cylinders, ground, polished or otherwise prepared for the production of printing plates, rolls or cylinders	15 p.c.	9.2 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
41233-1	Sheets or plates of aluminum or plastic; photopolymer coated, for the production of printing plates, materials for such plates, for use in the reproduction of material in newspapers by the letterpress printing process	† Free	9.2 p.c.
41235-1	Printing plates of all kinds, including rolls and cylinders, for the reproduction of non-advertising material in newspapers, or for printing books or music, or for printing periodical publications enjoying second-class mailing privileges the pages of which are regularly bound, wire-stitched or otherwise fastened together, not including catalogues; copper shells, bases, matrices, moulds, exposed positive or negative films and reproduction proofs, for such printing plates	† Free	Free
41240-1	Stereotypes, electrotypes, and other printing plates made from moulds, n.o.p.; copper shells, bases, matrices or moulds, for such printing plates per square inch	1 ct.	.6 ct.
41245-1	Printing plates including rolls and cylinders, n.o.p.; exposed positive or negative films and reproduction proofs, for such printing plates	15 p.c.	9.2 p.c.
41400-1	Typewriters	20 p.c. (15 p.c.)	Free
41405-1	Parts of typewriters	7½ p.c. (5 p.c.)	Free
41410-1	Dictating, transcribing and cylinder shaving machines, and cylinders, discs, dictating belts and unfinished wax blanks for use therewith; parts of the foregoing	17½ p.c. 12½ p.c. (12½ p.c.)	Free Free
41415-1	Bookkeeping, calculating and invoicing machines and complete parts thereof, n.o.p.	10 p.c.	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Electronic data processing machines and apparatus; peripheral equipment for use therewith including data entry, data preparation and data handling machines and apparatus; accessories and attachments for use therewith; parts of all the foregoing; none of the foregoing to include telephone and telegraph apparatus and parts thereof:		
41417-1	Other than the following	10 p.c. 15 p.c. 12½ p.c. 17½ p.c.	3.9 p.c. 3.9 p.c. 3.9 p.c. 3.9 p.c.
41417-2	Drum storage memories; disc packs; disc drives; disc files; disc cartridge cleaners; card readers; card punches; card readers/punches; paper tape readers and punches; badge readers and punches; document transport mechanisms; tape to card punches; reproducing punches; line printers and page writers; card printers; matrix printers including buffered printers; card or paper tape verifiers; collators; card sorters; process control apparatus which converts analog signals from or to digital signals, the foregoing not to include sensors; card conditioning equipment; Parts of the foregoing	15 p.c.	Free
41420-1	Adding machines	15 p.c.	Free
41425-1	Parts of adding machines	10 p.c.	Free
41430-1	Cash registers	20 p.c.	Free
41435-1	Complete parts of cash registers, when imported by manufacturers of cash registers for use in the manufacture of such registers in their own factories	10 p.c.	Free
41450-1	Non-mechanical ballot holders, for use by voters, whether alone or with punches, cases or stands, specially designed for use therewith	17½ p.c. (Free)	10.2 p.c.
41500-1	Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all the foregoing, including suction hose, n.o.p. . . .	20 p.c. (15 p.c.)	†† 12.5 p.c.

†† Implementation of concession to commence on January 1, 1983.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Refrigerators, domestic or store, completely equipped or not:		
41505-1	Domestic	20 p.c.	†† 12.5 p.c.
41505-2	Store	20 p.c.	11.3 p.c.
	Refrigerator parts, of iron or steel or of which iron or steel or both are the component materials of chief value:		
41507-1	Domestic	20 p.c.	†† 12.5 p.c.
41507-2	Store	20 p.c.	11.3 p.c.
41515-1	Washing machines, domestic, with or without motive power incorporated therein; complete parts of washing machines	20 p.c.	†† 12.5 p.c.
41520-1	Clothes wringers, domestic, and complete parts of metal thereof	20 p.c.	†† 12.5 p.c.
41525-1	Sewing machines, not to include industrial sewing machines, with or without motive power incorporated therein; parts thereof	15 p.c.	12.5 p.c.
41527-1	Arm and bed, zig-zag mechanism assemblies, and parts thereof, for use in the manufacture of sewing machine heads	15 p.c. (Free)	Free
41530-1	Sewing machine attachments	† Free	Free

† Base rate not bound under GATT.

†† Implementation of concession to commence on January 1, 1983.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
41535-1	Carpet sweepers	20 p.c. (15 p.c.)	†† 12.5 p.c.
41540-1	Domestic clothes drying machines, and parts thereof	20 p.c.	†† 12.5 p.c.
41545-1	Domestic combination clothes washing and drying machines, and parts thereof	20 p.c.	†† 12.5 p.c.
41600-1	Machinery and apparatus and complete parts thereof, including machinery and apparatus for carbonizing lignite coal, but not including motive power, when imported by manufacturers of fuel briquettes for use exclusively in the manufacture of fuel briquettes, in their own factories, under regulations prescribed by the Minister	† Free	Free
41700-1	Machinery and apparatus and complete parts thereof and structural iron and steel, of a class or kind not made in Canada, when imported for use exclusively in the construction or equipment of factories for the manufacture of sugar from beetroot, or for receiving sugar beets, under regulations prescribed by the Minister	† Free	Free
41800-1	Machinery and apparatus and parts thereof, for use exclusively in the manufacture of fish meal, liquid fish and fish solubles, stock and poultry food and fertilizers from fish and waste thereof	10 p.c.	6.8 p.c.
41805-1	Devices for the automatic control of the composition of sterilizing and cleaning solutions used for sterilizing and cleaning purposes in food and beverage industries and in hospitals; parts of the foregoing	12½ p.c.	8 p.c.
42000-1	Machines and parts thereof, of a class or kind not made in Canada, for use exclusively in the tanning or embossing of leather	5 p.c. (Free)	Free
42100-1	Machinery and complete parts thereof, of a class or kind not made in Canada, viz.: blungers, vibrating sifters or lawns, pugging machines, slip pumps, wet or dry pans, clay disintegrators, ball mills, clay wheels, pull-downs, batting-out machines, when imported by manufacturers of clay products for use exclusively in the manufacture of clay products, in their own factories, under regulations prescribed by the Minister	7½ p.c.	5.5 p.c.

† Base rate not bound under GATT.

†† Implementation of concession to commence on January 1, 1983.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
42210-1	Trench and ditch excavating machines, round wheel or vertical or ladder boom, chain and bucket type, for digging vertical or sloping bank ditches; complete parts thereof	10 p.c.	6.8 p.c.
Ex. 42300-1	Dental cuspidors and parts thereof	17½ p.c. (Free)	Free
42305-1	Chiropody chairs and parts thereof	17½ p.c. (Free)	Free
42400-1	Fire engines and other fire extinguishing machines and chassis for same; complete parts other than chassis parts	17½ p.c.	10.2 p.c.
42405-1	Hand fire extinguishers, and sprinkler heads for automatic sprinkler systems for fire protection	17½ p.c.	10.2 p.c.
42505-1	Power lawn mowers, self-propelled or not, whether or not containing the power unit	17½ p.c. (15 p.c.)	10.2 p.c.
42510-1	Gang-type lawn mowers designed to be drawn or pushed mechanically; parts thereof	15 p.c.	9.2 p.c.
42515-1	Lawn mowers, n.o.p.	15 p.c.	9.2 p.c.
42520-1	Air-cooled internal combustion engines of greater than one and one-half horsepower rating, and parts thereof; parts of power lawn mowers; all the foregoing for use in the manufacture or repair of power lawn mowers	10 p.c. (7½ p.c.)	6.8 p.c.
42525-1	Air-cooled internal combustion engines of not greater than one and one-half horsepower rating, and parts thereof, when for use in the manufacture or repair of power lawn mowers	10 p.c. (7½ p.c.)	6.8 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
42605-1	Machinery and apparatus enumerated in tariff item 41205-1, when for use exclusively by, and in their capacities as manufacturers of articles made from regenerated cellulose or cellulose acetate; parts of the foregoing	5 p.c.	4 p.c.
42615-1	Wire stitchers and staplers, either hand or power type, but not including motive power; complete parts of the foregoing	5 p.c.	4 p.c.
42616-1	Industrial staplers, stitchers and tackers; parts of the foregoing	5 p.c. 10 p.c. 15 p.c.	Free Free Free
42617-1	Coin-operated amusement machines; parts thereof	15 p.c. 17½ p.c. 20 p.c.	Free Free Free
**	Machines, n.o.p., and accessories, attachments, control equipment and tools for use therewith; parts of the foregoing:		
42700-1	Other than the following	15 p.c.	9.2 p.c.
42700-2	Hydraulic turbines and parts	15 p.c.	†† 9.2 p.c.
42700-3	Buckets, digging teeth, cutting edges and parts thereof, for use with the goods enumerated in tariff item 42700-6	15 p.c.	9.2 p.c.
42700-4	Replacement, repair or additional control equipment and tools for use with the goods enumerated in tariff item 42700-7, including collets, tracing attachments, milling heads and single tool boring heads, live centers, machine spindles, dies, jigs, fixtures, moulds and tooling not included in the original complement of the parent machines when initially imported	15 p.c.	9.2 p.c.
	Except that in the case of the importation into Canada of any goods enumerated in tariff items 42700-1, 42700-2, 42700-3 and 42700-4, the Governor in Council on the recommendation of the Minister of Industry, Trade and Commerce may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in these items applicable to the goods, and subsections 17(2), (3), (4), (5) and (8) of the <i>Financial Administration Act</i> apply in the case of a remission granted under this provision.		
42700-5	Household machines, electric motor driven, including knives, knife sharpeners, floor polishers, humidifiers, air conditioners, tooth brushes, can openers, hair dryers, food mixers, food blenders, food grinders, food choppers, garbage disposal units, dishwashers, shoe polishers, clothes brushes, massagers, and combinations thereof; accessories, attachments, control equipment and tools for use therewith; parts of the foregoing	15 p.c.	†† 12.5 p.c.

** This heading applies to items 42700-1 to 42700-9 inclusive.

†† Implementation of concession to commence on January 1, 1983.

††† Implementation of concession conditional on eventual satisfactory coverage of Government Procurement Code.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
<p data-bbox="454 459 486 480">**</p> <p data-bbox="399 547 486 568">42700-6</p>	<p data-bbox="518 459 1276 521">Machines, n.o.p., and accessories, attachments, control equipment and tools for use therewith; parts of the foregoing:</p> <p data-bbox="550 547 1276 633">Combination excavating and transporting scrapers; Speed regulators of the electro-mechanical type for hydraulic and steam turbines;</p> <p data-bbox="550 637 973 664">Centrifugally cast paper machine roll shells;</p> <p data-bbox="550 668 869 694">Nailing machines, woodworking;</p> <p data-bbox="550 699 949 725">Saw sharpening machines, woodworking;</p> <p data-bbox="550 729 766 756">Can making machines;</p> <p data-bbox="550 760 893 786">Textile industry machines, namely:</p> <p data-bbox="582 791 1228 930">spinning and related machines, weaving machines, including Jacquard machines and Dobby looms, knitting machines, bleaching and dyeing machines, industrial sewing machines;</p> <p data-bbox="550 934 949 960">Tobacco processing/preparing machines;</p> <p data-bbox="550 964 1197 991">Shoemaking industry machines, not including moulding machines;</p> <p data-bbox="550 995 1013 1022">Glass making machines, not including furnaces;</p> <p data-bbox="550 1026 861 1052">Ice cube makers and dispensers;</p> <p data-bbox="550 1056 1053 1083">Hand-held pneumatic and hydraulic powered tools;</p> <p data-bbox="550 1087 1276 1134">Water coolers, office-type drinking fountains with integrally incorporated refrigeration units;</p> <p data-bbox="550 1138 1173 1165">Automobile air conditioners when imported in "kits" complete;</p> <p data-bbox="550 1169 941 1195">Commercial laundry machines, namely:</p> <p data-bbox="582 1199 798 1277">washer-extractors, centrifugal extractors, flatwork ironers;</p> <p data-bbox="550 1281 1276 1338">Cheese making machines, including cheese dyeing machines, but not including cheese presses and vats;</p> <p data-bbox="550 1342 1109 1369">Processed breakfast cereal food manufacturing machines;</p> <p data-bbox="550 1373 1157 1400">Pasta making machines, including macaroni making machines;</p> <p data-bbox="550 1404 1029 1430">Fish skinning, deheading and grinding machines;</p> <p data-bbox="550 1434 726 1461">Feed pellet mills;</p> <p data-bbox="550 1465 1117 1492">Confectionery industry manufacturing machines, namely:</p> <p data-bbox="582 1496 1276 1573">chocolate coating, enrobing, tempering moulding machines, candy pulling and extruding machines, chewing gum making machines, cotton candy making machines;</p> <p data-bbox="550 1577 1276 1635">Self-propelled crawler machines, commonly known as bulldozers, with blades;</p> <p data-bbox="550 1639 1276 1696">Bottle washing machines, bottle filling machines, bottle capping machines, and any combination thereof, for use by the beverage industry;</p> <p data-bbox="550 1700 925 1727">Locomotive type cranes and derricks;</p> <p data-bbox="550 1731 981 1757">Paper and paperboard converting machines;</p> <p data-bbox="550 1761 1093 1788">Paper testing machines and paper laminating machines;</p> <p data-bbox="550 1792 758 1819">Sash type gang saws;</p> <p data-bbox="550 1823 1045 1849">Ultra-sonic cleaners, other than for washing cases;</p> <p data-bbox="550 1853 821 1880">Tape embossing machines;</p> <p data-bbox="1220 1839 1284 1870">(con.)</p>		

** This heading applies to items 42700-1 to 42700-9 inclusive.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
**	Machines, n.o.p., and accessories, attachments, control equipment and tools for use therewith; parts of the foregoing:		
42700-6 (con.)	<p>Stone working machines; Lime slaker machines; Button making machines; Pencil lead extrusion machines; Toothbrush making machines; Venetian blind making machines; Slide fastener making machines; Bone working machines; Soft ice-cream making and dispensing machines; Popcorn making machines; Slush drink making and dispensing machines; Roller milling machines for refining sugar; Portable air conditioners, 55 lbs. or less in weight, up to 6,000 BTU in capacity, not including window type; Counter-top electric dishwashers; Flour mills, domestic; Parts of the foregoing.</p> <p>All of the foregoing to include, subject to tariff item 42700-3, accessories, attachments, control equipment including jacquards and tools for use therewith; parts of the foregoing</p>		
42700-7	<p>Metal working machines, namely: die casting machines; forging and cold heading machines; grinding machines, except bench and pedestal types; shapers and gear makers or generators, but not to include key slotting machines; machining centres; planing machines; broaching machines; engraving machines, but not including milling machines; countersinking machines; pantograph machine tools; nibbling machines; notching machines; perforating machines; pipe threading machines; pointing machines; punching machines; routing machines; screw-making machines; tapping machines; thread-cutting machines; thread-rolling machines; ultra-sonic, hi-frequency cutting machines; electro-chemical cutting machines; electrical discharge cutting machines; conduit bending machines; polishing machines, over 10 h.p.;</p> <p style="text-align: right;">(con.)</p>	15 p.c.	†† Free

** This heading applies to items 42700-1 to 42700-9 inclusive.

†† Concession to be implemented in one step on January 1, 1980.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
** 42700-7 (con.)	Machines, n.o.p., and accessories, attachments, control equipment and tools for use therewith; parts of the foregoing: Rotate/index accessories, metal working; Work holders, universal types, metal working; Dividing head, metal working; Feed table/slide, universal type, metal working; Parts of the foregoing. All of the foregoing to include, subject to tariff item 42700-4, accessories, attachments, control equipment and tools for use therewith; parts of the foregoing	15 p.c.	†† Free
42700-8	Dishwasher parts, namely: door guards and gaskets; spray arms and impellers; tracks or slides; parts for pump assemblies excluding motors; controls and parts; air circulation impeller or fan; latch assemblies; light indicator assemblies; nozzle assemblies, fill receptacles and vents; push buttons; pressure switches, flood switches and fill limit control switches; control knobs; silverware baskets	15 p.c.	†† Free
42700-9	Rubber tire and tube manufacturing machines and equipment, excluding moulds, tire and tube retreading equipment and vulcanizing machinery; Plastic moulding machines, excluding extruders and moulds; Foundry equipment excluding moulds, patterns, ladles and furnaces; Parts of the foregoing, All of the foregoing to include accessories, attachments, control equipment and tools for use therewith; parts of the foregoing; Semi-hermetic refrigeration compressors and parts thereof, not including compressor sets and attachments	15 p.c.	5 p.c.
42701-1	Articles which otherwise would be classified under tariff items 42700-1 to 42700-4, namely: compressor sets, electricity generating sets, fork lift trucks, front-end loaders or tractor shovels, gear reducers, pumps and pump sets; motor operated valves, positive displacement blowers and vacuum pumps, metal working lathes, metal working milling machines, cutting tools for use with metal working machines, articulated folding boom-type cranes designed for mounting on trucks; accessories, attachments and control equipment for use therewith; parts of the foregoing Except that in the case of the importation into Canada of any goods enumerated in this item, the Governor in Council on the recommendation of the Minister of Industry, Trade and Commerce may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in this item applicable to the goods, and subsections 17(2), (3), (4), (5) and (8) of the <i>Financial Administration Act</i> apply in the case of a remission granted under this provision.	15 p.c.	9.2 p.c.

** This heading applies to items 42700-1 to 42700-9 inclusive.

†† Concession to be implemented in one step on January 1, 1980.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
42701-2	<p>High vacuum pumps (500 microns or less) and parts thereof; accessories, attachments and control equipment for use therewith; parts of the foregoing; Chucking lathes, metal working, excluding disc and drum brake lathes</p> <p>Provided, that the Government of Canada shall establish procedures under which importers of goods subject to duty under items 42700-1, 42700-2, 42700-3, 42700-4 and 42701-1 may apply for remission of duties paid or payable when such goods are not available from Canadian production;</p> <p>Provided, further, that it is the intention of the Government of Canada that the average incidence of the duties (after taking into account remissions of duties) on all imports of those categories of goods that were classified under items 42700-1, 42701-1, 42761-1 and 42762-1 prior to January 1, 1980, from countries entitled to the Most-Favoured-Nation Tariff, shall not exceed 5.25 per cent ad valorem in any calendar year, subsequent to 1986;</p> <p>Provided, further, that the Government of Canada shall consult, on request, in respect of the average incidence of duties on those categories of goods that were classified under items 42700-1, 42701-1, 42761-1 and 42762-1 prior to January 1, 1980, with any contracting party having a substantial trade interest in those items, in the aggregate, and if it is established in the course of such consultations that such average incidence has exceeded 5.25 per cent ad valorem in any calendar year subsequent to 1986, the Government of Canada shall take immediate and effective remedial measures.</p>	15 p.c.	Free
42712-1	Amusement riding devices of the kinds used at exhibitions or fairs, ancillary equipment imported therewith; parts of the foregoing	15 p.c. 17½ p.c. (Free)	9.2 p.c. 9.2 p.c.
42729-1	Ball and roller bearings, n.o.p.; parts thereof	15 p.c.	9.2 p.c.
42732-1	Machinery and apparatus for dairying purposes, namely: power churns, power milk coolers, power ice cream mixers, power butter printers, power cream savers, power bottle sterilizers, power brine tanks, valveless or centrifugal milk pumps, sanitary milk and cream vats; none of the foregoing machinery to include motive power; parts of all the foregoing	15 p.c.	Free
42733-1	Machinery for dairying purposes, namely: power fillers and cappers, power milk bottle washers, power milk can washers, ice-breaking machines; none of the foregoing machinery to include motive power; parts of all the foregoing	7½ p.c.	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
42744-1	Power-driven centrifugal oil purifiers or extractors, bowl or tube type, not to include motive power, when for use in the extracting and refining of fish oils	10 p.c.	Free
42747-1	Machinery, apparatus, equipment and parts thereof for the manufacture of biologicals and bacteriologicals for parenteral use and for the manufacture of antibiotics, hormones and steroids	† Free	Free
	Machines and tools, including blades, loaders, rippers, rakes and related operating and controlling gear; all the foregoing for use on internal combustion tractors entitled to entry under tariff item 40938-1:		
42761-1	Of a class or kind made in Canada; parts thereof	15 p.c.	9.2 p.c.
42800-1	Traction engines and complete parts thereof, n.o.p.	15 p.c.	9.2 p.c.
42805-1	Boilers and complete parts thereof, n.o.p.	15 p.c.	12.5 p.c.
42805-2	Engines and complete parts thereof, n.o.p.	15 p.c.	9.2 p.c.
42805-3	Turbines, steam or gas, and complete parts thereof, n.o.p.	15 p.c.	†† 9.2 p.c.
42810-1	Magnetos and complete parts thereof, when imported by manufacturers of internal combustion engines, for use exclusively in the manufacture of such internal combustion engines, in their own factories	10 p.c.	6.8 p.c.
42815-1	Diesel and semi-diesel engines, of a class or kind made in Canada, and parts thereof, n.o.p.	15 p.c.	9.2 p.c.
42816-1	Diesel and semi-diesel engines, of a class or kind not made in Canada, and parts thereof, n.o.p.	15 p.c.	9.2 p.c.
42817-1	Diesel and semi-diesel engines of 500 horsepower or less, and complete parts thereof, n.o.p.	15 p.c.	9.2 p.c.
42820-1	Air-cooled internal combustion engines of not greater than 1½ h.p. rating, and complete parts thereof	15 p.c.	9.2 p.c.

† Base rate not bound under GATT.

†† Implementation of concession conditional on eventual satisfactory coverage of Government Procurement Code.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex.42825-1	Fuel injection pumps and nozzles, and parts thereof for diesel and semi-diesel engines; starter cartridges and parts for semi-diesel engines; parts for starter cartridges for diesel engines	† Free	Free
Ex.42830-1	Diesel and semi-diesel engines and parts thereof, for use in the manufacture of rotary air compressors, power shovels, power cranes, graders or scrapers and snowblowers	7½ p.c. (Free)	5.5 p.c.
42835-1	Governors, n.o.p., and parts thereof, for use in the manufacture or repair of diesel locomotives	15 p.c. (7½ p.c.)	9.2 p.c.
42840-1	Rotary natural gas engines, having a brake horsepower from 500 to 1,000, and reciprocating natural gas engines, for use in the manufacture of self-contained compressors	15 p.c. (Free)	9.2 p.c.
	Cutlery of iron or steel, plated or not:		
42901-1	Knife blades or blanks, and table forks of German silver or of iron or steel, in the rough, not handled, ground nor otherwise manufactured; spoon blanks of German silver or of iron or steel, not further manufactured than stamped to shape; blanks, of iron or steel, for scissors and shears, in the rough, not ground nor otherwise manufactured	7½ p.c.	5.5 p.c.
42902-1	Spoons, table knives and table forks, imported separately or in sets	25 p.c.	17.5 p.c.
42903-1	Penknives, jack-knives and pocket knives of all kinds	17½ p.c.	10.2 p.c.
42904-1	Knives, n.o.p.	20 p.c.	11.3 p.c.
42906-1	Scissors and shears, n.o.p.	20 p.c.	17.5 p.c.
42907-1	Razors and complete parts thereof; razor blades, n.o.p.	17½ p.c. (15 p.c.)	10.2 p.c.
42908-1	Safety razor blades	17½ p.c. (15 p.c.)	9 p.c.
43000-1	Nuts and bolts with or without threads, washers, rivets, of iron or steel, coated or not, n.o.p.; nut and bolt blanks, of iron and steel	17½ p.c.	†† 10.2 p.c.
43005-1	Hinges and butts, of iron or steel, coated or not, n.o.p.; hinge and butt blanks, of iron or steel	17½ p.c.	10.2 p.c.

† Base rate not bound under Gatt.

†† Implementation of concession conditional on termination of action under Section 201 of U.S.A. Trade Act.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Screws, of iron or steel, coated or not:		
43010-1	Wood screws	17½ p.c.	†† 12.5 p.c.
43010-2	Others	17½ p.c.	†† 10.2 p.c.
43015-1	Wire roofing nails of all sizes and wire nails one inch or more in length, of iron or steel, coated or not per one hundred pounds	\$1.00	\$0.80
43020-1	Cut nails, of iron or steel, coated or not per one hundred pounds	\$0.45	\$0.41
43025-1	Wire nails less than one inch in length, and nails or tacks of all kinds, n.o.p., of iron or steel, coated or not	17½ p.c.	10.2 p.c.
43030-1	Railway spikes, of iron or steel, coated or not	17½ p.c.	10.2 p.c.
43035-1	Spikes, of iron or steel, coated or not, n.o.p.	17½ p.c.	10.2 p.c.
43105-1	Shovels and spades, of iron or steel, n.o.p., and axes	15 p.c.	9.2 p.c.
43110-1	Hoes, pronged forks, rakes, hand	15 p.c.	9.2 p.c.
43115-1	Web saws and parts thereof	20 p.c. (15 p.c.)	11.3 p.c.
43120-1	Adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, screwdrivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools, picks, mattocks, and eyes or polls for the same	20 p.c. (15 p.c.)	11.3 p.c.
43125-1	Toolmakers', machinists' or metal workers' precision tools and measuring instruments, namely: Bevels; Buttons;		
	(con.)		

†† Implementation of concession conditional on termination of action under Section 201 of U.S.A. Trade Act.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43125-1 (con.)	<p>Toolmakers', machinists' or metal workers' precision tools and measuring instruments, namely: (con.)</p> <p>Calipers; Clamps, including key seat clamps and rule clamps; Dividers; Gauges, including thickness gauges in roll form; Micrometers; Parallels; Plumb bobs, mercury; Protractors; Punches, automatic centre; Scribers; Speed indicators, hand; Squares; Straight edges; Trammels; Verniers; Vises;</p> <p>Toolmakers', machinists' or metal workers' precision tools and measuring instruments, n.o.p.;</p> <p>Parts of all the foregoing</p>	<p>9 p.c. 17½ p.c. (9 p.c.)</p>	<p>6.3 p.c. 6.3 p.c.</p>
43130-1	<p>Engineers', surveyors' or draftsmen's precision instruments and apparatus, namely:</p> <p>Alidades; Altazimuths; Aneroid barometers; Boards, military sketching; Clinometers; Compasses; Cross staff heads; Curves, adjustable, irregular, railroad and ship; Curvimeters; Dipping needles; Distance measuring apparatus using light, radio or sound waves; Drafting instruments of all kinds; Drafting machines; Engineering lasers; Gyro converters; Heliographs; Integrators;</p> <p style="text-align: right;">(con.)</p>		

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43130-1 (con.)	Engineers', surveyors' or draftsmen's precision instruments and apparatus, namely: (con.) Levels; Liners, section; Meters, portable for hydraulic engineering; Pantographs; Parallel rules; Parallel ruling attachments; Pedometers and paceometers; Plane tables, military and topographic; Planimeters; Poles, ranging; Prisms, angle; Protractors; Rods, levelling; Scales, flat and triangular; Sextants; Slide rules; Splines; Straight edges; Subtense bars; Tacheometers; Tallying machines, pocket; Tee squares; Telemeters; Theodolites; Transits; Traversing targets; Triangles of all types;		
	Parts, attachments, tripods, base plates and fitted cases for all the foregoing	5 p.c. 17½ p.c. (5 p.c.)	4 p.c. 4 p.c.
43132-1	Parts for tripods enumerated in tariff item 43130-1	17½ p.c. (5 p.c.)	4 p.c.
43135-1	Measuring rules and tapes of all kinds	17½ p.c. (15 p.c.)	10.2 p.c.
43140-1	Files and rasps	17½ p.c. (15 p.c.)	10.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43145-1	Fixed or stationary meters for hydraulic engineering; gauges, indicators and recorders for water or other liquid levels, volume or flow; parts of all the foregoing	12½ p.c. 15 p.c. 17½ p.c.	8 p.c. 8 p.c. 8 p.c.
Ex.43150-1	Geophysical precision instruments and equipment of a class or kind not made in Canada: Parts, attachments, tripods, base plates and fitted cases for all the foregoing	15 p.c. (Free)	Free
43155-1	Photogrammetric instruments and equipment for use in the interpretation of photographs and in the preparation of maps and plans from photographs, including the following: stereoscopes, binoculars for use with stereoscopes, parallax bars, height finders, contour finders, sketchmasters, slotted template equipment and accessories for use with any of the foregoing; stereoscopic plotting instruments and equipment of either optical-mechanical or projector type, including such accessories as plotting and tracing tables whether electrically, mechanically or remotely operated, optical instruments for preparing diapositive plates, voltage regulators and electrical transformers, cooling systems, lamps, spectacles, filters, height gauges, principal point selectors and other components for use with the foregoing equipment; all the foregoing of a class or kind not made in Canada and parts and fitted cases for any of the foregoing	15 p.c. (Free)	Free
43160-1	Articles and materials for use in the manufacture of geophysical precision instruments or equipment, or parts, attachments or fitted cases therefor	15 p.c. (Free)	9.2 p.c.
43200-1	Hollow-ware, of iron or steel, coated or not, n.o.p.	17½ p.c. (15 p.c.)	10.2 p.c.
43205-1	Kitchen and dairy hollow-ware of iron or steel, coated with tin, including cans for shipping milk or cream, not painted, japanned or decorated	17½ p.c. (15 p.c.)	10.2 p.c.
43210-1	Hollow-ware, of iron or steel, coated with vitreous enamel	17½ p.c. (15 p.c.)	10.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43215-1	Containers manufactured from tinplate, when imported by manufacturers of food products for use exclusively in the hermetical sealing of food products, in their own factories, under regulations prescribed by the Minister	17½ p.c.	10.2 p.c.
43220-1	Manufactures of tinplate, painted, japanned, decorated or not, and manufactures of tin, n.o.p.	17½ p.c.	10.2 p.c.
43230-1	Closures or caps, bearing the tax seal of a foreign government, to be used for capping receptacles holding liquid to be exported	15 p.c. (Free)	9.2 p.c.
43300-1	Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or not	20 p.c. (15 p.c.)	11.3 p.c.
43405-1	Locomotives and motor cars for railways, for use exclusively in mining, metallurgical or sawmill operations, n.o.p., and chassis, tops, wheels and bodies for the same, n.o.p.	17½ p.c.	15 p.c.
43410-1	Locomotives for use on railways, and chassis, tops, wheels and bodies for the same, n.o.p.	17½ p.c.	15 p.c.
43415-1	Motor rail cars or units for use on railways, and chassis for same; complete parts of the foregoing	20 p.c.	12.5 p.c.
43420-1	Steel wheels for use on railway rolling stock, n.o.p.	17½ p.c.	15 p.c.
43430-1	Rolled steel wheels in one piece in the rough, not drilled nor machined in any manner, for railway vehicles, including locomotives and tenders, when imported for use in the manufacture of steel wheels for use on railway rolling stock	17½ p.c.	15 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43435-1	Parts used in the repair of street cars (not including subway cars) with magnetic track brakes	20 p.c. (Free)	12.5 p.c.
Ex. 43505-1	Motive power and parts thereof, of a class or kind not made in Canada for locomotives and motor cars for railways of a class or kind not made in Canada, for use exclusively in mining, metallurgical or sawmill operations	17½ p.c. (Free)	15 p.c.
Ex. 43510-1	Motive power and parts thereof, of a class or kind not made in Canada, for diesel switching locomotives, of a class or kind not made in Canada	15 p.c. 17½ p.c. (10 p.c.)	10 p.c. 10 p.c.
43705-1	Materials, including all parts, of a class or kind not made in Canada, used in the construction or repair of railway signal systems	15 p.c. (Free)	Free
43710-1	Copper oxide, zinc, alkaline electrolyte, primary (wet) cell batteries, of a class or kind not made in Canada, for railway signal systems; parts of the foregoing	† Free	Free
43715-1	Insulated rail joints and connections for use therewith, used in the construction or repair of railway signal systems; parts of the foregoing	15 p.c. (Free)	Free
43720-1	Diesel motor rail cars or units and chassis for same for use on railways for the carriage of passenger, baggage, mail or express traffic, and parts thereof	17½ p.c. (Free)	12.5 p.c.
43803-1	Automobiles and motor vehicles of all kinds, n.o.p.; electric trackless trolley buses; chassis for all the foregoing	15 p.c.	9.2 p.c.
	Machines or other articles mounted on the foregoing or attached thereto for purposes other than loading or unloading the vehicle shall be valued separately and duty assessed under the tariff items regularly applicable thereto.		

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	<p>Note: Tariff items 43806-1 and 43807-1 apply to the following commodities.</p> <p>Bearings, clutch release, <u>with or without collar attached</u>;</p> <p>Bearings, graphite;</p> <p>Bearings, steel or bronze backed, with non-ferrous metal lining, parts and materials therefor;</p> <p>Bearings, steering knuckle thrust;</p> <p><u>Bushings or sleeve bearings of bronze or powdered metal</u>;</p> <p><u>Bushings, graphited or oil impregnated</u>;</p> <p>Ceramic insulator spark plug cores not further manufactured than burned and glazed, printed or decorated or not, without fittings;</p> <p>Collars, crankshaft thrust;</p> <p>Compressors and parts thereof, air;</p> <p>Commutator copper segments; commutator insulating end rings;</p> <p>Tapered discs of hot-rolled steel, with or without centre hole, for disc wheels;</p> <p>Diaphragms for fuel and vacuum pumps;</p> <p>Distributor rotors and cam assemblies;</p> <p>Door bumper shoes;</p> <p>Electric wiring terminals, sockets, fittings and connectors and parts and combinations thereof, <u>including brackets and fittings permanently attached thereto, but not to include battery terminals</u>;</p> <p>Gaskets of any material except cork or felt, composite or not, parts and materials therefor;</p> <p>Ignition contact points;</p> <p>Keys for shafting;</p> <p>Auxiliary driving control kits, designed for attachment to motor vehicles to facilitate their operation by physically disabled persons, and parts thereof;</p> <p><u>Laminated composition plastic timing gear blanks</u>;</p> <p><u>Lenses of glass for motor vehicle lamps and for light reflectors</u>;</p> <p>Lock washers;</p> <p>Magnetic plugs;</p> <p><u>Metal frames for convertible soft tops</u>;</p> <p><u>Permanent mould pistons for brake master cylinders</u>;</p> <p><u>Piston ring castings in the rough, with or without gates and fins removed</u>;</p> <p>Propeller shaft tubes of steel bonded by rubber;</p> <p>Rails of lock seam section, corners, locks and catches, unplated ventilators and parts thereof, the foregoing being of metal other than aluminum, for the manufacture of window sashes for bus bodies;</p> <p>Shift control, electric, for two speed rear axles;</p> <p>Steel bolts, studs, plugs, rivets or nuts, capped with stainless steel, and parts thereof;</p> <p>Switches, relays, circuit breakers and solenoids and combinations and parts thereof, including starter switch assemblies;</p> <p><u>Synchronizing cones or blocking rings for transmissions</u>;</p> <p><u>Vacuum, hydraulic or air control assemblies and parts thereof</u>;</p> <p>Vulcanized fibre in sheets, rods, strips and tubings;</p> <p>Parts of all the foregoing;</p>		

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43806-1	<p>All of the foregoing for use in the manufacture or repair of goods enumerated in tariff items <u>41006-1</u>, 42400-1 and 43803-1, or for use in the manufacture of parts therefor:</p> <p>When of a class or kind not made in Canada</p> <p>Note: The concession on tariff item 43806-1 covers only the foregoing underscored articles. Articles not underscored were previously bound at free.</p>	15 p.c. (Free)	Free
43807-1	<p>When of a class or kind made in Canada</p> <p>Note: Tariff items 43810-1, 43811-1, 43812-1, 43813-1, 43814-1, 43815-1 and 43816-1 apply to the following commodities.</p> <p>Ammeters; Arm rests and wheel housing lining of indurated fibre, pressed to shape; Axle housings, one piece welded, machined or not, including parts welded thereto; Carburetors; Chassis frames and steel shapes for the manufacture thereof; Cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base; <u>Composite frame and floor structure of metal in the rough;</u> Control ventilator gear box; Cylinder lock barrels, with or without sleeves and keys therefor; Dash heat indicators; <u>Door opening weatherseal retainers;</u> Engine speed governor units; External ornaments unplated, <u>including name plates, letters and numerals, but not including finish or decorative mouldings;</u> Fluid couplings with or without drive plate assemblies; Gauges, gasoline, oil or air; Grilles not plated, polished or not before assembly, and parts thereof not plated or polished <u>after final forming, casting or piercing, not including added finish or decorative mouldings;</u> Hinges, finished or not, for bodies; Horns; Instrument bezel assemblies; instrument board lamps; instrument panel, glove compartment, luggage compartment, hood compartment and door step lamps and wire assemblies; <u>Instrument board panels of moulded or laminated glass fibres and plastic;</u> Locks, electric ignition, steering gear, transmission, or combinations of such locks; Mouldings of metal, with nails or prongs set in position, lead filled or not; <u>Oil filter parts, namely: perforated filter refill oil board bodies, refill end discs, and roll-seam perforated tubes;</u></p> <p style="text-align: right;">(con.)</p>	12½ p.c.	8 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
(con.)	<p><u>Ornaments and identification plates of metal, unplated, not including finished or decorative mouldings;</u> Pipe lines of tubing, rigid, covered or not, with or without fittings, and tubing therefor; Purifiers for gasoline, including brackets and fittings therefor; Radiator shutter assemblies, automatic; Radiator water gauges; Radiator shells not plated nor metal finished in any degree; <u>Reclining seat mechanisms;</u> <u>Shackles, bearing spring;</u> Speedometers; Spring covers of metal and closing strips or shapes therefor; Stampings, body, cowl, fender, front end, hood, instrument board, shields and baffles, of <u>plain or coated</u> metal, in the rough, trimmed or not, whether or not welded in any manner before final forming or piercing, but not metal finished in any degree, <u>including such stampings incorporating pierce or clinch nuts;</u> Steering wheels, rims and spiders therefor; Sun visor blanks of gypsum weatherboard; <u>Swivel seat mechanisms;</u> <u>Tachometers, with or without tachographs, both electric and gear driven;</u> Thermostatic controls; Throttle, spark, choke, and hood lock release assemblies, including buttons therefor; Torque converters; Auxiliary transmission overdrive units and controls therefor; Universal joint ball assemblies; Windshield and window wipers; Parts of all the foregoing, including brackets, fittings and connections therefor;</p>		
43810-1	<p>All of the foregoing when for use in the manufacture or repair of the goods enumerated in tariff items 41006-1, 42400-1 and 43803-1, or for use in the manufacture of parts therefor</p> <p>Note: The concession on tariff items 43811-1, 43812-1, 43813-1, 43814-1, 43815-1 and 43816-1 covers only the foregoing underscored articles. Articles not underscored were previously bound at free.</p>	12½ p.c.	8 p.c.
43811-1	<p>If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of passenger automobiles (having a seating capacity for not more than ten persons each) enumerated in tariff item 43803-1, whose total factory output, during the year in which importation is sought, does not exceed ten thousand such complete passenger automobiles, and if not less than forty per cent of the factory cost of production of such automobiles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be</p>	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43812-1	If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of passenger automobiles (having a seating capacity for not more than ten persons each) enumerated in tariff item 43803-1, whose total factory output, during the year in which importation is sought, exceeds ten thousand, but does not exceed twenty thousand such complete passenger automobiles, and if not less than fifty per cent of the factory cost of production of such automobiles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	15 p.c. (Free)	Free
43813-1	All the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of passenger automobiles (having a seating capacity for not more than ten persons each) enumerated in tariff item 43803-1, whose total factory output, during the year in which importation is sought, exceeds twenty thousand such complete passenger automobiles, and if not less than sixty per cent of the factory cost of production of such automobiles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	15 p.c. (Free)	Free
43814-1	If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, motor ambulances, and hearses, or chassis for same, as enumerated in tariff items 41006-1, 42400-1 and 43803-1, whose total factory output of such vehicles during the year in which importation is sought, does not exceed ten thousand such vehicles, and if not less than forty per cent of the factory cost of production of such vehicles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	15 p.c. (Free)	Free
43815-1	If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, motor ambulances and hearses, or chassis for same, as enumerated in tariff items 41006-1, 42400-1 and 43803-1, whose total factory output of such vehicles during the year in which importation is sought, exceeds ten thousand units, and if not less than fifty per cent of the factory cost of production of such vehicles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43816-1	<p>If the above articles are of a class or kind not made in Canada, and are for use in the repair of the goods enumerated in tariff items 41006-1, 42400-1 and 43803-1, or are for use in the manufacture of repair parts therefor, the rates of duty under this item shall be</p> <p>The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of items 43810-1, 43811-1, 43812-1, 43813-1, 43814-1, 43815-1 and 43816-1.</p> <p>Note:Tariff items 43819-1, 43820-1 and 43821-1 apply to the following commodities.</p> <p><u>Air cleaners;</u> <u>Axles, front and rear;</u> <u>Bell or clutch housings for vehicles having a gross vehicle weight rating of over 19,500 pounds;</u> <u>Brakes;</u> <u>Brake drums;</u> <u>Cast aluminum road wheels for tube type tires using rim sizes larger than twenty inches by eight inches and for tubeless type tires using rim sizes larger than twenty-two and one-half inches by eight and one-quarter inches;</u> <u>Clutches;</u> <u>Drive shafts;</u> <u>Fuel pumps;</u> <u>Hubs;</u> <u>Hydraulic or fluid couplings;</u> <u>Internal combustion engines over 348 cubic inches in displacement;</u> <u>Linkages and controls for use with clutches, transmission assemblies, power dividers or transfer cases, when the main assemblies are of a class or kind not made in Canada;</u> <u>Magnetos;</u> <u>Power dividers or transfer cases;</u> <u>Rims for pneumatic tires;</u> <u>Spring shrouds, spring seats, and spring anchor plates of metal for vehicles having a gross vehicle weight rating of over 19,500 pounds;</u> <u>Steel road wheels;</u> <u>Steering drag links for vehicles having a gross vehicle weight rating of 20,000 pounds or over;</u> <u>Steering gears;</u> <u>Tandem axle suspensions, not to include springs;</u> <u>Transmission assemblies;</u> <u>Universal joints;</u> <u>Parts of the foregoing;</u></p>	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43819-1	<p>All of the foregoing when of a class or kind not made in Canada, and</p> <p>For the manufacture of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, and the chassis for same</p> <p>Note: The concession on tariff items 43820-1 and 43821-1 covers only the foregoing underscored articles. Articles not underscored were previously bound at free.</p>	12½ p.c.	8 p.c.
43820-1	<p>For use as original equipment for motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, or for chassis for same, by a manufacturer of the goods enumerated in tariff items 41006-1, 42400-1 and 43803-1, and during the year in which importation is sought, not less than forty per cent of the factory cost of production of such vehicles and chassis therefor, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be</p>	15 p.c. (Free)	Free
43821-1	<p>For use in the repair of motor trucks, motor buses, fire fighting vehicles, ambulances, hearses and electric trackless trolley buses, or for chassis for same or for use in the manufacture of repair parts therefor, the rates of duty under this item shall be</p> <p>The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of items 43819-1, 43820-1 and 43821-1.</p> <p>Note: Tariff items 43824-1, 43825-1 and 43826-1 apply to the following commodity.</p> <p>Internal combustion engines of 348 cubic inches and under in displacement; Parts of the foregoing;</p> <p>All of the foregoing when of a class or kind not made in Canada, and</p>	15 p.c. (Free)	Free
43824-1	<p>For the manufacture of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, and the chassis for same</p>	12½ p.c.	8 p.c.
43825-1	<p>For use as original equipment for motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, or for chassis for same, by a manufacturer of the goods enumerated in tariff items 41006-1, 42400-1 and 43803-1, and during the year in which importation is sought, not less than forty per cent of the factory cost of production of such vehicles and chassis therefor, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be</p>	7½ p.c.	5.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43826-1	<p>For use in the repair of motor trucks, motor buses, fire fighting vehicles, ambulances, hearses and electric trackless trolley buses, or for chassis for same or for use in the manufacture of repair parts therefor, the rates of duty under this item shall be</p> <p>The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of items 43824-1, 43825-1 and 43826-1.</p>	7½ p.c.	5.5 p.c.
43829-1	<p>Parts, n.o.p., electro-plated or not, whether finished or not, for automobiles, motor vehicles, electric trackless trolley buses, fire fighting vehicles, ambulances and hearses, or chassis enumerated in tariff items 42400-1 and 43803-1, including engines, but not including ball or roller bearings, wireless receiving sets, die castings of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber</p> <p>Brake linings and clutch facings, whether or not including metallic wires or threads, for automobiles, motor vehicles, electric trackless trolley buses, fire fighting vehicles, ambulances and hearses, or chassis enumerated in tariff items 42400-1 and 43803-1:</p>	15 p.c. (12½ p.c.)	9.2 p.c.
43832-1	When made wholly or in part from crude asbestos of British Commonwealth origin	20 p.c.	11.3 p.c.
43833-1	When made wholly or in part from crude asbestos, n.o.p.	20 p.c.	11.3 p.c.
43839-1	Motor cycles having an engine capacity of more than 250 c.c., engines or side cars therefor; parts of the foregoing	12½ p.c.	8 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex.43842-1	<p>Metal stampings and assemblies thereof, whether or not coated with oil, primer or sound deadening compound; <u>Parts of all the foregoing;</u></p> <p>All of the foregoing when imported to be used only in the manufacture or repair of motor truck bodies, motor bus bodies, electric trackless trolley bus bodies, fire fighting vehicles, ambulances and hearses</p> <p>Note: The concession on tariff item 43842-1 covers only the foregoing underscored articles. Articles not underscored were previously bound at free.</p>	17½ p.c. (Free)	Free
43845-1	Piston castings of any material, in the rough or semi-finished	20 p.c.	11.3 p.c.
43868-1	<p>Snowmobiles otherwise classified in tariff item 43803-1 equipped with tracks, runners, skis or combinations thereof, not including snowmobiles equipped to perform special services or functions such as ski slope maintenance, mosquito control or well-drilling or snowmobiles designed to function primarily as tractors, or chassis for such vehicles; all parts, and accessories and parts thereof when imported for use as original equipment in the manufacture of snowmobiles entitled to entry under this item</p>	15 p.c. (Free)	9.2 p.c.
43900-1	Bicycles, n.o.p.	25 p.c.	†† 13.2 p.c.
43901-1	Tricycles, n.o.p.	25 p.c. (15 p.c.)	13.2 p.c.
43905-1	<p>Articles, of iron or steel, wholly or in part of nickel or electroplated, when imported by manufacturers of bicycles or tricycles for use exclusively in the manufacture of bicycles or tricycles, in their own factories, under regulations prescribed by the Minister</p>	12½ p.c.	8 p.c.
43906-1	<p>Bicycle saddles; Chain; Pedals; Brake assemblies and controls excluding cables; Tubes for tires; Tubular tires; Crank set assemblies; Derailleur sets and controls including cables; Hub assemblies and controls excluding cables; Rims of aluminum or magnesium alloy; Handlebars of aluminum or magnesium alloy; Tires, 18 inches or less in diameter;</p>	(con.)	

†† Concession to be implemented in eight annual stages beginning January 1, 1983.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
43906-1 (con.)	Frame lugs and bottom bracket shells; Gear clusters; Handlebar stems; Fork bearing assemblies; Seat posts of aluminum or magnesium alloy; Parts of the foregoing; All of the foregoing for use in the manufacture of bicycles	12½ p.c. 17½ p.c. (Free)	10.2 p.c. 10.2 p.c.
43907-1	Parts, n.o.p., for use in the manufacture of bicycles	17½ p.c. (12½ p.c.)	12.5 p.c.
43910-1	Cars and trailers including house trailers, n.o.p., wheelbarrows, trucks, road or railway scrapers and hand carts	17½ p.c.	10.2 p.c.
43910-2	Mobile homes and truck trailers, n.o.p.	17½ p.c.	15 p.c.
43915-1	Farm wagons, including four-wheeled farm wagons equipped to be tractor-drawn; farm sleds; logging wagons; logging sleds; and complete parts of all the foregoing	12½ p.c.	8 p.c.
43920-1	Freight wagons, drays, sleighs, n.o.p., and complete parts thereof	15 p.c.	9.2 p.c.
43925-1	Buggies, cutters, carriages, animal-drawn pleasure carts and animal-drawn pleasure vehicles, n.o.p.; parts of the foregoing	10 p.c.	6.8 p.c.
43930-1	Children's carriages, sleds and other vehicles; complete parts of all the foregoing	17½ p.c.	12.5 p.c.
	Vessels, dredges, scows, yachts, boats and other water borne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels, entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof) n.o.p.; on the fair market value of the hull, rigging, machinery, boilers, furniture, and appurtenances thereof, on arrival in Canada:		
44003-1	Boats, open, including sail boats, skiffs and canoes, but not including those with inboard motors or for use with inboard motors (con.)	17½ p.c.	15 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44004-1	Boats, open, including sail boats, with inboard motors or for use with inboard motors	17½ p.c.	15 p.c.
44005-1	Yachts and pleasure boats	25 p.c. 17½ p.c.	15 p.c. 15 p.c.
Regulations may be prescribed by the Minister for exemption from further duty after the duty specified in items 44002-1, 44003-1, 44004-1 and 44005-1 is once paid.			
44006-1	Life boats and life saving apparatus specially imported by societies to encourage the saving of human life	† Free	Free
Anchors for vessels:			
44012-1	Weighing less than forty pounds	15 p.c.	9.2 p.c.
44013-1	Weighing forty pounds or over	† Free	9.2 p.c.
44019-1	Iron or steel masts, or parts thereof; iron or steel angles, beams, knees, plates and sheets; cable chain; all the foregoing for ships and vessels under regulations prescribed by the Minister	† Free	Free
44022-1	Manufactures of iron, brass or other metal, of a class or kind not made in Canada, for use exclusively in the construction or equipment of ships or vessels, under regulations prescribed by the Minister	† Free	Free
44028-1	Chronometers and compasses, and parts thereof, including cards therefor, of a class or kind not made in Canada, for ships or aircraft	† Free	Free
44031-1	The following articles and materials when imported for use only in the manufacture, maintenance or repair of buoys and beacons for the Government of Canada, viz.: Flanged and dished steel boiler plate heads over five feet in diameter; lanterns and electric flashing lights; fog horn and other warning equipment; marine radio beacon timing equipment; actuating equipment, including low discharge storage batteries and motors; parts of all the foregoing	† Free	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44034-1	Trawls, trawling spoons, fly hooks, hooks, sinkers, swivels, bait, sportsmen's fishing reels, fishing rods, and fishing tackle, n.o.p.	17½ p.c. (15 p.c.)	10.2 p.c.
44034-2	Fish hooks, n.o.p.	10 p.c.	6.8 p.c.
44037-1	Engines and parts thereof, n.o.p., for use in boats used exclusively in commercial fishing operations under such regulations as the Minister may prescribe	† Free	Free
44040-1	Materials and articles for the manufacture or repair of the engines provided for in item 44037-1	17½ p.c. (Free)	Free
44045-1	Aircraft, n.o.p., not including engines, under such regulations as the Minister may prescribe	7½ p.c. (Free)	Free
44049-1	Aircraft engines, n.o.p., when imported for use in the equipment of aircraft	7½ p.c. (Free)	Free
44053-1	Parts of aircraft, n.o.p.	15 p.c. 7½ p.c.	Free Free
44057-1	Parts of aircraft engines, n.o.p.	5 p.c.	Free
Ex.44059-1	Auxiliary power units; Cotter pins, eyelets, rivets, screws, washers; Electric lamps; Fittings and couplings; Hinges; Helicopter rotors; Radio for navigation and air traffic communication; Seats;	(con.)	

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex.44059-1 (con.)	Shapes or sections, rolled, drawn or extruded, and bars, rods, tubes, plate, sheet and strip, of any metal or alloy thereof, other than bars, tubes, extrusions of aluminum, aluminum alloys and magnesium alloys, and steel tubing; Parts of rubber for de-icing and anti-icing equipment; Forgings other than of aluminum, aluminum alloys and magnesium alloys, and castings; Fuel content gauges; Parts of the foregoing; All of the foregoing when of types or sizes not made in Canada and for use in aircraft, aircraft engines, airborne aircraft equipment, or parts of aircraft, aircraft engines, or airborne aircraft equipment	15 p.c. 17½ p.c. (Free)	Free Free
44060-1	Civil aircraft; aircraft engines for use in civil aircraft	5 p.c. 7½ p.c. 15 p.c.	†† Free †† Free †† Free
44061-1	Flight simulator systems; parts thereof, n.o.p.	15 p.c. 17½ p.c.	†† Free †† Free
44062-1	Hinges entitled to entry under tariff items 35200-1, 35400-1 and 36215-1 Furniture entitled to entry under tariff items 35400-1, 44603-1, 61800-1 and 93907-1; Castings entitled to entry under tariff items 35400-1 and 39000-1; Forgings entitled to entry under tariff item 39200-1; Sealed-beam lamps entitled to entry under tariff item 44504-1; Microphones entitled to entry under tariff item 44536-1; Magnesium castings entitled to entry under tariff item 71100-1; Goods except parts, entitled to entry under tariff items 44028-1, 44300-1, 44514-1, 44538-1, 44540-1 and 46200-1; Goods entitled to entry under tariff items 31200-1, 36800-1, 41417-1, 41417-2, 41505-1, 41505-2, 42400-1, 42405-1, 42700-1, 42701-1, 43005-1, 43300-1, 44053-1, 44057-1, 44059-1, 44500-1, 44502-1, 44516-1, 44524-1, 44532-1, 44533-1, 47100-1 and 61815-1. All the foregoing when for use in the manufacture, repair, maintenance, rebuilding, modification or conversion of the goods enumerated in tariff item 44060-1	15 p.c. 17½ p.c.	†† Free †† Free

†† Concession to be implemented in one step on January 1, 1980.

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.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44135-1	Grenades, cartridges and projectiles containing tear gas or sickening gas, imported for sale to federal, provincial or municipal law enforcement authorities	20 p.c. (7½ p.c.)	11.3 p.c.
44205-1	Materials, including all parts, wholly or in chief part of metal, of a class or kind not made in Canada, when imported for use in the manufacture of goods entitled to entry under tariff items 41100-1, 41105-1, 41105-2, 41110-1, 42723-1, 42726-1, 42729-1, 42732-1, 42733-1, 42741-1, 42805-1, 42805-2, 42805-3, 42815-1, 42816-1, 42817-1, 44037-1, 44040-1, and 44705-1, under such regulations as the Minister may prescribe	† Free	Free
44210-1	Rotors, blade diaphragms, spindle discs, shafts and blades, wholly or in chief part of metal, of a class or kind not made in Canada, when imported for use by turbine manufacturers in the repair or remanufacture of gas or steam turbines and parts thereof entitled to entry under tariff item 42805-3	15 p.c. (Free)	Free
44300-1	Apparatus, and parts thereof, for cooking or for heating buildings, not to include commercial food processing machines, namely, continuous pressure and atmospheric preheaters and cookers, and parts thereof, for sterilizing or for cooking or for both sterilizing and cooking food products in hermetically sealed containers	20 p.c.	11.3 p.c.
44300-2	Apparatus for cooking, designed for household use; parts thereof	20 p.c.	†† 12.5 p.c.
44300-3	Apparatus for heating buildings, designed for household use; parts thereof	20 p.c.	12.5 p.c.
44305-1	Ovens, of a class or kind not made in Canada, for use in commercial bakeries; complete parts of the foregoing	7½ p.c.	Free
44310-1	Oven thermostats, automatic oven lighters and dual valves, for use in the manufacture of apparatus designed for cooking with gas	10 p.c.	6.8 p.c.

† Base rate not bound under GATT.

†† Implementation of concession to commence on January 1, 1983.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44315-1	Automatic pilots, thermostatic controls, thermostatically-operated controls, hydrostatically-operated controls and parts of the foregoing, of a class or kind not made in Canada, for use in the manufacture of gas water heaters	5 p.c.	Free
44320-1	Gas control devices, n.o.p., of a class or kind not made in Canada, for use on, or for the manufacture or repair of, or for conversion to, gas-fired apparatus for cooking, or for heating buildings, or for heating water, or for refrigeration; including such devices when for use in the gas line between such apparatus and the meter, or in the gas line between such apparatus and the consumer's gas storage device; parts of the foregoing	5 p.c.	Free
44325-1	Gas pressure regulators for use on, or for the manufacture or repair of, or for conversion to, gas-fired apparatus for cooking, or for heating buildings, or for heating water, or for refrigeration; including such devices when for use in the gas line between such apparatus and the meter, or in the gas line between such apparatus and the consumer's gas storage device; and parts thereof	10 p.c.	5 p.c.
44330-1	Timing devices for apparatus for cooking; parts thereof	17½ p.c.	†† 12.5 p.c.
44330-2	Timing devices for apparatus for heating buildings; parts thereof	17½ p.c.	12.5 p.c.
44335-1	Timers for radios and parts thereof	17½ p.c.	Free
44340-1	Fryers, equipped with automatic conveyors, for use in the commercial processing of food; parts of the foregoing	20 p.c. (7½ p.c.)	11.3 p.c.
44400-1	Gas meters, and complete parts thereof	17½ p.c.	10.2 p.c.
44405-1	Coal oil or other lighting fixtures and appliances, n.o.p., including tips, burners, collars and galleries; complete parts of all the foregoing	20 p.c. (15 p.c.)	11.3 p.c.
44405-2	Gas lighting fixtures and appliances, n.o.p., including tips, burners, collars and galleries; gas mantles and incandescent gas burners; complete parts of all the foregoing	20 p.c. (15 p.c.)	15 p.c.

†† Implementation of concession to commence on January 1, 1983.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44410-1	Lamp shades, n.o.p., and shade holders	20 p.c.	11.3 p.c.
44500-1	Electric light fixtures and appliances, n.o.p., and complete parts thereof	20 p.c.	11.3 p.c.
44502-1	Electric head, side and tail lights, n.o.p.; electric torches or flashlights and complete parts therefor	20 p.c. (15 p.c.)	11.3 p.c.
44502-2	Portable electric flashlights designed for self-contained electrical source; complete parts therefor	20 p.c. (15 p.c.)	Free
44503-1	Parts of electric light fixtures and appliances which would otherwise be classified under tariff item 44500-1, but not including electric cords, plugs, sockets, switches, connectors, high intensity discharge ballasts, or assemblies incorporating any of the foregoing	20 p.c. (15 p.c.)	11.3 p.c.
44504-1	Electric arc lamps and incandescent electric light lamps, n.o.p.	20 p.c. (15 p.c.)	11.3 p.c.
44505-1	Uncoated pressed glass shapes for use as reflectors in the manufacture of automotive sealed beam lamps and other sealed beam spotlight and floodlight lamps	15 p.c. (Free)	9.2 p.c.
44506-1	Electric telegraph apparatus and complete parts thereof	17½ p.c.	10.2 p.c.
44508-1	Electric telephone apparatus and complete parts thereof	17½ p.c.	†† 10.2 p.c.
44512-1	Electric and galvanic batteries, n.o.p., and complete parts thereof, including separator walls of wood, cut to size or not	17½ p.c.	10.2 p.c.
44514-1	Electric dynamos or generators and transformers, and complete parts thereof, n.o.p.	15 p.c.	9.2 p.c.
44514-2	Electric dynamos or generators 150KW and over; electric transformers 500 KVA and over; electric distribution transformers; complete parts thereof, n.o.p.	15 p.c.	†† 9.2 p.c.

†† Implementation of concession conditional on eventual satisfactory coverage of Government Procurement Code.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44516-1	Electric motors, and complete parts thereof, n.o.p.	15 p.c.	9.2 p.c.
44516-2	Electric motors over 1/10 horsepower but less than 1 horsepower; complete parts thereof	15 p.c.	12.5 p.c.
44518-1	Electric insulators of all kinds, n.o.p., and complete parts thereof	15 p.c.	9.2 p.c.
44518-3	Porcelain or ceramic insulators, n.o.p., and complete parts thereof	15 p.c.	†† 9.2 p.c.
44520-1	Electric sad irons and complete parts thereof	20 p.c. (15 p.c.)	††† 12.5 p.c.
	Electric apparatus and complete parts thereof, n.o.p.:		
44524-1	Other than the following	17½ p.c.	10.2 p.c.
44524-2	Indicating and/or controlling equipment, of a class or kind not made in Canada, for flame failure protection, and complete parts thereof	7½ p.c.	5.5 p.c.
44524-3	Electric water heaters, designed for household use, complete parts thereof	17½ p.c.	12.5 p.c.
44524-4	Oil filled and air blast power circuit breakers, complete parts thereof	17½ p.c.	†† 10.2 p.c.
44524-5	Metal clad industrial switchgear, complete parts thereof	17½ p.c.	†† 10.2 p.c.
44524-6	Power conversion devices incorporating silicon controlled rectifiers having a current rating of greater than 100 amps average, complete parts thereof	17½ p.c.	†† 10.2 p.c.
44526-1	Electric storage batteries, composed of plates measuring not less than eleven inches by fourteen inches and not less than three-quarters inch in thickness; complete parts thereof	17½ p.c.	10.2 p.c.
44528-1	Flameproof electric switchgear, for use in mines in which inflammable gases exist, and complete parts thereof	20 p.c.	11.3 p.c.
44530-1	Flameproof electric transformers, rectifiers, cable-connecting devices, trailing cable extensions with couplers moulded on, junction boxes, and complete parts of the foregoing, when of a class or kind not made in Canada and for use in mines in which inflammable gases exist	17½ p.c. (7½ p.c.)	Free

†† Implementation of concession conditional on eventual satisfactory coverage of Government Procurement Code.

††† Implementation of concession to commence on January 1, 1983.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44532-1	Electrical instruments and apparatus of precision of a class or kind not made in Canada, viz.:—Meters or gauges for indicating and/or recording altitude, amperes, comparisons, capacity, density, depth, distance, electrolysis, flux, force, frequency, humidity, inductance, liquid levels, ohms, operation, power factor, pressure, space, speed, stress, thrust, synchronism, temperature, time, volts, volume, watts, weight; complete parts thereof	7½ p.c.	Free
Radio and television apparatus and parts thereof, n.o.p.:			
44533-1	Other than the following	15 p.c.	9.2 p.c.
44533-2	Domestic radio receiving sets, including radio receiving sets for motor vehicles, and parts thereof	15 p.c.	Free
44533-3	Monochrome television receiving sets and parts thereof	15 p.c.	†† Free
44533-4	Domestic colour television receiving sets and parts thereof	15 p.c.	†† 7.5 p.c.
44533-5	Colour television cameras and parts thereof	15 p.c.	Free
44534-1	Radio or television receiving sets incorporating a record playing device	15 p.c.	Free
44535-1	Phonographs and parts thereof, n.o.p.	15 p.c.	Free
44536-1	Pick-up cartridges; microphones, including microphone stands; automatic record changers	7½ p.c.	5.5 p.c.
44536-2	Phonograph needles	15 p.c. (7½ p.c.)	9.2 p.c.
44536-3	Turntables; tone arms	7½ p.c.	Free
44538-1	Recorders, reproducers and dictation recording and transcribing equipment using magnetizable tape as a recording medium; parts thereof, n.o.p.	12½ p.c.	8 p.c.
44540-1	Loudspeakers; audio frequency electric amplifiers; parts thereof, n.o.p.	15 p.c.	9.2 p.c.
44542-1	Electron tubes, except X-ray tubes; Bases, beaded assemblies, cages, guns, mounts, stems and wire-wound grids, all for use in the manufacture of electron tubes, except X-ray tubes	15 p.c.	9.2 p.c.
44544-1	Transistors and other semiconductor devices; parts thereof	15 p.c.	4 p.c.

†† Implementation of concession to commence on January 1, 1982.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44545-1	Materials for use in the manufacture of the goods enumerated in tariff item 44544-1	15 p.c. (Free)	Free
44546-1	Apparatus for the receiving and transmitting of photographs, weather maps and charts, by wire; parts of the foregoing	† Free	Free
44548-1	Transformers and inductors for use in the manufacture or repair of the goods enumerated in tariff items 44533-1, 44533-2, 44533-3, 44533-4, 44534-1, 44535-1, 44536-1, 44536-2, 44536-3, 44538-1 and 44540-1	15 p.c.	9.2 p.c.
44549-1	Channel frames; Keeper laminations; Mounting brackets; All the foregoing for use in the manufacture of the goods enumerated in tariff item 44548-1	† Free	Free
44551-1	Coil forms and tubing, with or without connectors, for use in the manufacture of radio frequency coils	15 p.c. (Free)	Free
44552-1	Metal inserts for use in the manufacture of powdered iron or ferrite cores and other shapes	15 p.c. (Free)	Free
44554-1	Parts for use in the manufacture of television tuners, but not including any of the following: resistors, whether fixed or variable, capacitors, inductors, transformers, wire-wound coils, jacks, switches, printed circuit boards, electron tubes and tube sockets, transistors or other semiconductor devices, or assemblies incorporating any of the foregoing	15 p.c. (Free)	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44573-1	Tuner assemblies, but not including rotary tuner assemblies incorporating an off-on switch or controls for adjusting volume, colour, tint or contrast, for use in the manufacture of television sets	15 p.c. (Free)	Free
44590-1	Thyristors, integrated circuits and other semiconductor devices for use in the manufacture of regenerative chopper controls for subway cars, street cars or rapid transit cars	15 p.c.	4 p.c.
44603-1	Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, n.o.p.: Other than the following (but not including parts for slide fasteners)	17½ p.c.	10.2 p.c.
44603-2	Locomotive beds or frames of steel, cast in one piece; tender frames of steel, cast in one piece; cast steel cradles for the rear ends of locomotive frames; cast steel truck frames and bolsters for engines, tenders and passenger coaches; platform castings for passenger coaches; all the foregoing, whether in the rough or semi-manufactured, for use on railway rolling stock	5 p.c.	4 p.c.
44603-3	Coin control devices, for use in the manufacture or repair of apparatus which vends merchandise, services, or tickets, and parts thereof, not including coin control devices for use with telephones and parts thereof	7½ p.c.	5.5 p.c.
44603-4	Water heaters, gas or oil, designed for household use; parts thereof	17½ p.c.	12.5 p.c.
44603-5	Drums, storage tanks and parts thereof	17½ p.c.	8 p.c.
44606-1	Steel bicycle rims, not enamelled nor plated	17½ p.c. (12½ p.c.)	10.2 p.c.
44607-1	Taps, cocks, valves, and similar devices, hand-operated and check, of iron or steel, which would otherwise be classified according to component material of chief value or finish thereon, used to control the flow of liquids, gases or solids; parts thereof	17½ p.c.	†† 10.2 p.c.

†† Implementation of concession to commence on January 1, 1982.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44609-1	Golf shafts of seamless steel, coated or not, but not chromium plated	15 p.c.	9.2 p.c.
44612-1	Bottles or cylinders of steel for use as high-pressure containers for gas	17½ p.c.	10.2 p.c.
44615-1	Steel shapes, including steel balls not larger than three-eighths inch in diameter, for burnishing	15 p.c. (7½ p.c.)	9.2 p.c.
44621-1	Electric apparatus designed for welding, n.o.p., and parts thereof, not including motors	15 p.c.	9.2 p.c.
44622-1	High frequency and ultra high frequency electric resistance welding apparatus	10 p.c.	6.8 p.c.
44623-1	Electron beam welding machines and laser beam micro-welding machines . . .	15 p.c. (10 p.c.)	9.2 p.c.
44624-1	Mechanically-operated gas apparatus designed for cutting or welding and parts thereof, not including motors	10 p.c.	6.8 p.c.
44627-1	Gas apparatus designed for welding or cutting and parts thereof, n.o.p.	15 p.c.	9.2 p.c.
44630-1	Stampings of metal, or assemblies thereof, for use in the manufacture of bath tubs	10 p.c.	6.8 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44640-1	Welding rods or welding wires of rust, acid or heat resisting steel, whether or not flux-coated	15 p.c.	9.2 p.c.
44641-1	Welding rods or welding wires, including consumable welding electrodes, of iron or steel, flux-coated, other than as provided for in tariff item 44640-1	17½ p.c.	10.2 p.c.
44643-1	Articles of iron, steel or nickel, or of which iron, steel or nickel are the component materials of chief value, of a class or kind not made in Canada, when imported by manufacturers of electric storage batteries for use exclusively in the manufacture of such storage batteries, in their own factories	10 p.c.	6.8 p.c.
44700-1	Water pumps, hand or power, for domestic purposes only	17½ p.c.	10.2 p.c.
44715-1	Supercalender rolls consisting of a steel core filled with discs of paper or textile fabrics, or both, for use exclusively in the manufacture of paper	17½ p.c. (Free)	10.2 p.c.
44725-1	Well points, well screens, well strainers, pitless well heads; all the foregoing of a class or kind not made in Canada, parts thereof	7½ p.c. 17½ p.c. (7½ p.c.)	5.5 p.c. 5.5 p.c.
44800-1	Steel balls and rollers for use only in ball or roller bearings	7½ p.c.	5.5 p.c.
44900-1	Steel wool, including steel wool impregnated with soap or in retail packages containing a cake of soap	15 p.c. (10 p.c.)	9.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
45000-1	Roller skates and parts thereof	15 p.c.	9.2 p.c.
45005-1	Ice skates, not including skates with boots attached, and metal parts thereof	12½ p.c.	8 p.c.
Ex.45100-1	Buckles, clasps, eyelets, hooks and eyes, dome, snap or other fasteners of iron, steel, brass or other metal, coated or not, n.o.p. (not being jewellery); parts of all the foregoing	20 p.c. (15 p.c.)	11.3 p.c.
Ex.45100-1	Slide fastener parts	20 p.c. (15 p.c.)	17.5 p.c.
45105-1	Latch needles	20 p.c.	†† 11.3 p.c.
45110-1	Needles, of any material or kind, n.o.p.	20 p.c. (15 p.c.)	11.3 p.c.
	Pins manufactured from wire of any metal:		
45115-1	Specially designed for marking systems	5 p.c.	4 p.c.
45116-1	N.o.p.	20 p.c. (15 p.c.)	11.3 p.c.
45120-1	Corset clasps, busks, blanks, steels, and covered corset wires, cut to length, tipped or untipped; reed, rattan or horn, covered	20 p.c.	11.3 p.c.
45125-1	Papier mâché shoe buttons, shoe eyelets, corset eyelets and corset rivets, shoe eyelet hooks, shoe lace wire fasteners	† Free	Free
45130-1	Slide, hookless, or zipper fasteners	22½ p.c.	17.5 p.c.
45200-1	Metal tips, studs and eyes, when imported by manufacturers of corset clasps and corset wires for use exclusively in the manufacture of corset clasps and corset wires, in their own factories, under regulations prescribed by the Minister	† Free	Free

† Base rate not bound under GATT.

†† Implementation of concession to commence on January 1, 1982.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
45300-1	Metal parts when imported by manufacturers of covered buttons for use exclusively in the manufacture of covered buttons, in their own factories, under regulations prescribed by the Minister	20 p.c.	11.3 p.c.
45305-1	Metal parts, n.o.p., in any degree of manufacture but not coated, plated nor covered in any manner; hinges of any material, finished or not; metal shells, not further finished than shaped; all the foregoing for use in the manufacture of spectacle cases or jewellery boxes	12½ p.c.	8 p.c.
45400-1	Frames not more than ten inches in width, clasps and fasteners (not to include slide or hookless fasteners), when imported for use in the manufacture of purses, chatelaine bags or reticules; parts of the foregoing	12½ p.c.	8 p.c.
45500-1	Locks for use in the manufacture of portfolios, luggage and tackle boxes; frames and fittings therefor, wholly of metal, for use in the manufacture of gladstone bags	5 p.c.	4 p.c.
45510-1	Metal parts, unplated, for padlocks	17½ p.c.	7.5 p.c.
45900-1	Materials, including all parts, when imported by manufacturers of street or road rollers for use exclusively in the manufacture of street or road rollers, in their own factories, under regulations prescribed by the Minister	7½ p.c.	5.5 p.c.
46105-1	Safes including doors; doors and door frames for vaults; scales, balances and weighing beams of all kinds, n.o.p.	17½ p.c.	10.2 p.c.
46110-1	Parts of scales, finished or unfinished	17½ p.c. (10 p.c.)	10.2 p.c.

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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
46200-1	Instruments for observation, measurement, experimentation or demonstration in respect of natural phenomena, n.o.p.; photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; parts of all the foregoing	15 p.c.	†† 7.5 p.c.
46205-1	Cameras, n.o.p.; complete parts thereof	15 p.c. (10 p.c.)	7.5 p.c.
46212-1	Cameras, including carrying cases therefor, using film designed to automatically produce a print after exposure; parts of the foregoing	15 p.c. (Free)	Free
46218-1	Cameras and animation stands, of a class or kind not made in Canada, for use in the commercial production of animated films; parts of the foregoing . .	15 p.c. (Free)	Free
46241-1	Microfilm reader-printers and parts thereof	15 p.c. (Free)	Free
46246-1	Cinematograph and motion picture cameras and camera blimps; optical and magnetic sound equipment; dollies, or other mobile mounting units for motion picture cameras; booms, without wiring, for use with microphones; editing equipment, namely: film editing machines, film splicers, film synchronizers, film viewers, rewinds; parts of the foregoing; All of the foregoing when of a class or kind not made in Canada, for use in the commercial production of motion pictures or animated films	15 p.c. (Free)	Free
46250-1	Filled thermometer tubes of glass or glass fused or encapsuled to metal tubing, not calibrated or numbered, without separate matching scales, for use in the manufacture of thermometers other than industrial thermometers	15 p.c. (Free)	Free
46255-1	Rangefinders, flash apparatus, exposure meters, and parts thereof for use in the manufacture of cameras	15 p.c. (Free)	Free
46300-1	Still picture projectors, and slides and film strips therefor, n.o.p.	15 p.c. (10 p.c.)	9.2 p.c.

†† Concession does not cover electronic flash apparatus classified under tariff item 46200-2.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
46305-1	Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, portable motion picture projectors with or without sound equipment; electric rectifiers or generators designed for use with motion picture projectors; parts of all the foregoing, not including electric light bulbs, tubes, or exciter lamps	15 p.c. (10 p.c.)	9.2 p.c.
46310-1	Still picture projectors combined with sound equipment	15 p.c. (10 p.c.)	9.2 p.c.
46315-1	Motion and still picture screens	10 p.c.	6.8 p.c.
46320-1	Lenses, shutters, and parts thereof, for use in the manufacture of still and motion picture projectors	7½ p.c.	Free
46325-1	Parts, not including electric motors, light bulbs, tubes, or exciter lamps, for use in the manufacture of still and motion picture projectors, with or without sound equipment	15 p.c. (Free)	Free
46400-1	Steel dies, of a class or kind not made in Canada, valued at not less than one thousand dollars each, for use exclusively in stamping metal sheets or metal plates Such dies shall be exported from Canada under Customs supervision within three months from the date of import entry.	† Free	Free
46500-1	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper	20 p.c.	11.3 p.c.
46505-1	Radioisotope activated light sources and signs or indicating markers of material other than paper with radioisotope activated light source	7½ p.c.	5.5 p.c.
46510-1	Radioisotope activated self-luminous standards for calibration purposes	7½ p.c.	5.5 p.c.
46600-1	Iron sand and iron or steel shot, not further manufactured than crushed or ground, and dry putty, for sawing, polishing, pressure blasting or tumbling purposes	† Free	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
46700-1	Window shade or blind rollers	20 p.c.	11.3 p.c.
46800-1	Animal cages of wire and metal parts thereof	17½ p.c.	10.2 p.c.
46900-1	Machine card clothing	20 p.c. (Free)	Free
47000-1	Patterns of iron, steel, brass or other metal, not being models	17½ p.c.	10.2 p.c.
47100-1	Belt pulleys of all kinds, n.o.p., for power transmission	15 p.c.	9.2 p.c.
47105-1	Pressed steel belt pulleys for power transmission, and finished or unfinished parts thereof, including interchangeable bushings	15 p.c.	9.2 p.c.
47110-1	Wood split pulleys for power transmission, including interchangeable bushings	15 p.c. (7½ p.c.)	9.2 p.c.
Ex.47600-1	Illuminating devices and stands for use with microscopes; the following veterinary and diagnostic articles: instruments; sterilizers; cobalt-therapy units; anaesthesia, surgical suction and oxygen administering apparatus including motive power and wall outlets but not piping systems. Parts of all the foregoing; electric light lamps designed for use with all the foregoing; portable cases and containers for all the foregoing	15 p.c. (Free)	9.2 p.c.
47605-1	Operating room lights designed to minimize shadow, not including bulbs, of a class or kind not made in Canada; chairs and tables for surgical operating purposes; infant incubators; infant and patient medical-alert or identification devices including beads, tapes and ribbons of any material, cases therefor and equipment for their application; electrocardiographs, paper and sensitized film for use therein; apparatus for sterilizing purposes, including bedpan washer-sterilizers but not including washing nor laundry machines; parts of all the foregoing; electroencephalographic paper. All for the use of any public hospital, under such regulations as the Minister may prescribe	15 p.c. (Free)	9.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
47615-1	Prepared surgical sutures, of a class or kind not made in Canada	† Free	Free
47700-1	Containers and parts thereof, including expelling bulbs, for vaccines including toxoids (anatoxins) and bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts and/or antibiotics, when imported by manufacturers of such products for use in their own factories, under such regulations as the Minister may prescribe	† Free	Free
47805-1	Artificial limbs, with or without power, and all accessories and devices therefor; spinal and other orthopedic braces; parts of the foregoing	† Free	Free
47810-1	Aural, nasal, mastectomy and other medical or surgical prostheses; materials for use in reconstructive surgery; ileostomy, colostomy and urinary appliances or articles other than infants' pants and diapers, designed to be worn by an individual; materials and articles required therewith for proper application and maintenance	15 p.c. (Free)	9.2 p.c.
47815-1	Auxiliary driving control kits and other equipment designed for attachment to motor vehicles to facilitate their operation by physically disabled persons; parts of the foregoing	12½ p.c. (Free)	8 p.c.
47820-1	Boots, shoes and appliances for an individual with a defective or abnormal foot or ankle when made to order for the individual or when purchased on the written order of a registered medical practitioner	† Free	Free
47825-1	Invalid chairs, commode chairs, walkers and all other aids to locomotion, with or without wheels; motive power and wheel assemblies therefor; patterning devices; toilet, bath and shower seats; all specially designed for the disabled; accessories and attachments for all the foregoing: Of a class or kind made in Canada; parts thereof	15 p.c. (10 p.c.)	9.2 p.c.
47826-1	Of a class or kind not made in Canada; parts thereof	17½ p.c. (Free)	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
47830-1	Artificial larynges; devices for amplifying speech to audible volume; devices for the audible or visual recording or reproduction of speech or attempted speech, for use in training; attachments, accessories and batteries for the foregoing; parts of all the foregoing. All the foregoing when imported for the use of a mute or partially mute person, of a public hospital, or of a <i>bona fide</i> association or institution for the mute or partially mute, and not for sale or rental unless to those mentioned herein, under such regulations as the Minister may prescribe	17½ p.c. (Free)	Free
47835-1	Alternating pressure mattresses; canes and crutches; ceiling projectors and prismatic glasses, for reading; oscillating beds; mechanical percussors for postural drainage treatment; patient-lifters; powered feeders; powered page-turners; pressure-gradient elastic supports made to order for an individual in accordance with the written prescription of a registered physician or surgeon; attachments and accessories for the foregoing; parts of all the foregoing. All the foregoing when imported for the use of a disabled person or of a public hospital, under such regulations as the Minister may prescribe	15 p.c. (Free)	Free
Ex.48200-1	Communications devices for use with electric telegraph and telephone apparatus when for use exclusively by deaf persons in communicating by wire; parts of the foregoing, under such regulations as the Minister may prescribe	15 p.c. (Free)	Free
48205-1	Articles or materials for use in the manufacture or repair of hearing aids and parts thereof as specified in tariff item 48200-1	15 p.c. (Free)	Free
48400-1	Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories	† Free	Free
48500-1	Metal caps, for use in the manufacture of electric batteries	† Free	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
**	Machinery and apparatus for use in exploratory or discovery work in connection with oil or natural gas wells or for the development, maintenance, testing, depletion or production of such wells up to and including the wellhead assembly or surface oil pumping unit; well-drilling machinery and apparatus for use in the exploration, discovery, development or operation of potash or rock salt deposits; these provisions shall not include automotive vehicles or chassis on which the machinery and apparatus are mounted:		
49101-1	Belting and hose, wholly or partly of rubber, and fittings and accessories therefor whether attached or not; Casing centralizers, wall scratchers and scrapers, stop rings and cement baskets; Moulded or extruded rubber products, namely cementing plugs, protectors, wipers, swab rubbers, and rubber rollers for wireline guides and turnback units; Screens for shale shakers; Swaged nipples and bull plugs not exceeding 4 inches in outside diameter; Wellhead valves, not under 2 inch or over 3 inch nominal size, rated for service in working pressures up to and including 2,000 pounds per square inch W.O.G. (water, oil, gas), excluding check valves, pressure regulators, automatic safety valves and needle valves; Parts of all the foregoing	15 p.c. 17½ p.c. (10 p.c.)	9.2 p.c. 9.2 p.c.
	All other machinery and apparatus, and parts thereof; parts of goods enumerated in item 49103-1:		
49104-1	Of a class or kind made in Canada	15 p.c. (10 p.c.)	9.2 p.c.
49105-1	Of a class or kind not made in Canada	15 p.c. (Free)	9.2 p.c.
49106-1	Sucker rods, pony rods, polished rods, and couplings therefor; parts of the foregoing	10 p.c.	6.8 p.c.
49110-1	Mud pumps over 1,000 h.p.; power turntables; 8-way rotary selector valves and actuators; air actuated dry clutches and mechanically actuated clutches; hydramatic brakes; parts of all the foregoing	15 p.c. (Free or 10 p.c.)	Free

** This heading applies to items 49101-1 to 49110-1 inclusive.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Bolted steel tanks; Chemical injection pumps; Chokes, beans and flow controllers; Separators and treaters, oil gas or water; All the foregoing for use in connection with oil or natural gas wells for installation between the well-head assembly or surface oil pumping unit and the field marketing valve:		
49201-1	Of a class or kind made in Canada; parts thereof	10 p.c.	6.8 p.c.
49202-1	Of a class or kind not made in Canada; parts thereof	10 p.c. (Free)	6.8 p.c.
Ex.49205-1	Drilling mud and additives therefor for use in drilling for water or minerals, other than potash or rock salt	15 p.c. (Free)	Free
	Machinery and apparatus for use in the distillation or recovery of products from natural gas:		
49210-1	Of a class or kind made in Canada; parts thereof	15 p.c. (10 p.c.)	9.2 p.c.
49211-1	Of a class or kind not made in Canada; parts thereof	15 p.c. (Free)	9.2 p.c.
	Machinery and apparatus for use in producing unrefined oil from shales or for operating oil-sands by mining operations or for extracting oil from the sands so mined:		
49215-1	Of a class or kind made in Canada; parts thereof	10 p.c.	6.8 p.c.
49216-1	Of a class or kind not made in Canada; parts thereof	† Free	6.8 p.c.
49217-1	Walking draglines, electrically operated, for use in open pit mining	† Free 10 p.c. 15 p.c.	Free Free Free
49220-1	Materials for use in the manufacture of the goods specified in tariff items 49101-1, 49102-1, 49103-1, 49104-1, 49105-1, 49106-1, 49110-1, 49201-1, 49202-1, 49205-1, 49210-1, 49211-1, 49215-1, 49216-1 and 49217-1 . . .	† Free	Free

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP IX			
WOOD AND MANUFACTURES THEREOF			
49300-1	Corkwood, or cork bark, unmanufactured	† Free	Free
50026-1	Hoops of wood for use in the repair of barrels	15 p.c. (Free)	9.2 p.c.
50060-1	Timber or lumber of hardwood (the wood of any deciduous species of tree), drilled but not otherwise further manufactured than the product of a planing machine with various profile attachments or not further manufactured than matched or patterned on a matching machine, sticker or moulder	5 p.c.	Free
50065-1	Flooring tiles made of individual strips of wood joined together	7½ p.c.	5.5 p.c.
50066-1	Flooring of oak, tongued, grooved or jointed, whether drilled or not	7½ p.c.	5.5 p.c.
50070-1	Timber or lumber of wood of any species, whether or not drilled, but otherwise not further manufactured than surface-sanded or otherwise surface processed, or dimensionally stabilized, n.o.p.	5 p.c.	Free
50075-1	Timber, lumber and mouldings of wood, n.o.p.	10 p.c.	6.8 p.c.
<p>Note: The following 3 notes relate to Items 50000-1 to 50075-1:</p> <p>1. The term "lumber" in items 50000-1 to 50075-1, inclusive, includes: siding and mouldings of wood having the same profile and cross-section throughout their length, edge-glued or end-glued wood over 6 feet in length and not over 15 inches in width if such wood as a solid piece without joints would be deemed to be lumber.</p> <p>2. The provisions of tariff items 50000-1 to 50060-1, inclusive, apply to the products specified therein whether or not they have been treated with creosote or other wood preservative, but not if they have been dimensionally stabilized, or treated with fire retardant materials, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels.</p>			

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	3. The provisions of tariff items 50065-1, 50066-1, 50068-1, 50070-1 and 50075-1 apply to the products specified therein whether or not dimensionally stabilized, treated with creosote, other preservative, fire retardent materials, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels.		
	Manufactures of wood, n.o.p.:		
50600-1	Other than the following (but not including wood boxes and crates and tool handles)	15 p.c.	9.2 p.c.
50600-2	Matches of wood	10 p.c.	6.8 p.c.
50600-3	Cellular panels, whether or not face finished; waferboard	15 p.c.	4 p.c.
50600-4	Wood windows	15 p.c.	12.5 p.c.
50600-5	Church pews; wood cross arms, drilled	15 p.c.	6 p.c.
50600-6	Rough blanks or blocks of wood, not edge-glued nor otherwise manufactured	15 p.c.	Free
50600-8	Mouldings of wood, having more than one profile	15 p.c.	6.8 p.c.
50600-9	Softwood plywood, face finished	15 p.c.	†† 8 p.c.
50600-10	Plywood, face finished, n.o.p.	15 p.c.	8 p.c.
50600-11	Wood panels, veneer on one side; laminated building boards	15 p.c.	8 p.c.
50600-12	Particleboard	15 p.c.	††† 4 p.c.
50603-1	Hockey sticks	5 p.c.	4 p.c.
50605-1	Clothespins and parts thereof per gross	20 cts.	12 cts.
50610-1	Wooden doors of a height and width not less than 6 feet and 2 feet, respectively	15 p.c.	12.5 p.c.

†† Implementation of concession to commence on January 1, 1983 conditional on satisfactory progress in development of common North American standards for softwood plywood.

††† Concession to be implemented in eleven annual stages beginning January 1, 1980.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
50625-1	Curtain stretchers	15 p.c.	9.2 p.c.
50640-1	Wood shafts for handles of golf clubs not further manufactured than rough turned and wood golf heads not further manufactured than rough turned, when imported by the manufacturers of golf clubs and golf sticks for use only in the manufacture of golf clubs and golf sticks in their own factories	5 p.c.	4 p.c.
50705-1	Single-ply, sliced or rotary-cut veneers of wood, n.o.p., not over five-sixteenths of an inch in thickness, not taped nor jointed	7½ p.c.	††† Free
50710-1	Veneers of wood of any kind, not over five-sixteenths of an inch in thickness, taped or jointed	10 p.c.	††† Free
Plywood:			
50715-1	Other than the following	15 p.c.	8 p.c.
50715-2	Plywood imported by manufacturers of picker sticks for use in the manufacture of such articles in their own factories	10 p.c.	8 p.c.
50715-3	Plywood of okoumé	10 p.c.	8 p.c.
50715-4	Softwood plywood; plywood with a face veneer of softwood	15 p.c.	†† 8 p.c.
50720-1	Veneers, namely: Australian blackwood, walnut, silky oak, silkwood, black-bean, maple, Tasmanian myrtle, and eucalyptus, single-ply and not over three thirty-seconds of an inch in thickness	7½ p.c.	††† Free
50725-1	Plywood faced with metal on one or both sides	15 p.c.	9.2 p.c.

†† Implementation of concession to commence on January 1, 1983 conditional on satisfactory progress in development of common North American standards for softwood plywood.

††† Concession to be implemented in three annual stages beginning January 1, 1980.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
50735-1	Plywood, not less than 38 plys, in panel or rough shaft form, for use in the manufacture of hockey stick shafts	15 p.c. (5 p.c.)	4 p.c.
50900-1	Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures thereof, n.o.p.	15 p.c.	9.2 p.c.
51100-1	Golf clubs and finished parts thereof; racquets and racquet frames and baseball bats; balls of all kinds for use in sports, games or athletics, n.o.p.	20 p.c. (15 p.c.)	11.3 p.c.
51103-1	Shafts of steel, including golf shafts enumerated in tariff item 44609-1, for use in the manufacture of golf clubs	15 p.c. (Free)	Free
51105-1	Cricket bats, balls, gloves and leg guards	20 p.c. (15 p.c.)	11.3 p.c.
51106-1	Shafts, composed wholly or in part of graphite, for use in the manufacture of golf clubs	20 p.c. (Free)	Free
51110-1	Skis	20 p.c. (15 p.c.)	11.3 p.c.
51115-1	Ski fittings	20 p.c. (15 p.c.)	11.3 p.c.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
51120-1	Ski poles	17½ p.c. (15 p.c.)	10.2 p.c.
51125-1	Walking sticks and walking canes of all kinds, n.o.p.	20 p.c.	11.3 p.c.
51200-1	Picture frames and photograph frames, of any material	15 p.c.	9.2 p.c.
51300-1	Window cornices and cornice poles of all kinds	15 p.c.	9.2 p.c.
51400-1	Coffins and caskets, and metal parts thereof	20 p.c. (15 p.c.)	15 p.c.
51500-1	Show-cases, of all kinds, and metal parts thereof	20 p.c.	12.5 p.c.
51600-1	Blinds of wood, metal or other material, not textile or paper	20 p.c.	11.3 p.c.
51700-1	Wire screens, wire doors and wire windows	17½ p.c.	10.2 p.c.
51800-1	Bagatelle and other game tables or boards	20 p.c.	15 p.c.
51805-1	Billiard tables, with or without pockets; cues, balls, cue-racks and cue-tips	20 p.c.	15 p.c.
	House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough:		
51901-1	Other than the following	20 p.c.	15 p.c.
51902-1	In chief part by value of metal	17½ p.c.	12.5 p.c.
51903-1	Furniture of metal, specially designed for hospital use, otherwise classified under tariff item 51902-1	17½ p.c.	10 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP X			
COTTON, FLAX, HEMP, JUTE AND OTHER FIBRES, AND SILK, WOOL, AND MANUFACTURES THEREOF			
52101-1	Cotton fibres, n.o.p., and carded sliver, wholly of cotton	5 p.c.	Free
Yarns and rovings, including threads, cords and twines, wholly of cotton:			
52101-1	Singles, n.o.p.	17½ p.c.	12.5 p.c.
For use in the manufacture of cotton sewing thread or Schiffli embroidery thread:			
52102-1	Singles	10 p.c.	6.8 p.c.
52103-1	Plied	10 p.c.	7.5 p.c.
For use in the manufacture of crochet, knitting, darning or embroidery cottons to be packaged for sale at retail for household use:			
52104-1	Singles	10 p.c.	Free
52105-1	Plied	10 p.c.	6.8 p.c.
52106-1	Of count seventy or finer, when imported by manufacturers for use in the manufacture of levers' lace	† Free	Free
52107-1	Other, n.o.p.	17½ p.c.	12.5 p.c.
52108-1	Mercerized yarns of count seventy-five and finer	17½ p.c.	Free
Woven fabrics, wholly of cotton:			
52201-1	Not bleached, mercerized nor coloured, n.o.p.	17½ p.c.	15 p.c.
52202-1	Bleached or mercerized, not coloured, n.o.p.	20 p.c.	17.5 p.c.
52203-1	Coloured, n.o.p.	20 p.c.	17.5 p.c.
52204-1	Composed of yarns of counts of one hundred or more, including all such fabrics in which the average of the count of warp and weft yarns is one hundred or more, not including labels or name-tapes	20 p.c. (Free)	Free

† Base rate not bound under GATT.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Woven fabrics, wholly of cotton:		
52205-1	With cut pile	20 p.c.	15 p.c.
52206-1	Bleached, when imported by manufacturers of handkerchiefs for use in the manufacture of handkerchiefs wholly of cotton	20 p.c.	11.3 p.c.
52208-1	Not coloured, for use in the manufacture of ribbons for typewriters, calculators, or other office appliances	10 p.c. (Free)	Free
52225-1	Woven fabrics, wholly of cotton, primed or sized with an acrylic compound suitable as a base for artists' oil base and acrylic base paints, for use in the manufacture of artists' panels	17½ p.c. (Free)	Free
52230-1	Woven fabrics, wholly of cotton, weighing not more than seven and one-half pounds per one hundred square yards, bleached, not coloured, for use in the manufacture of the goods enumerated in tariff item 23610-1	20 p.c. (10 p.c.)	7.5 p.c.
52245-1	Woven fabrics, wholly of combed cotton yarns of count sixty or finer, for use in the manufacture of men's and boys' shirts	20 p.c. (10 p.c.)	10 p.c.
52310-1	Handkerchiefs, wholly of cotton	22½ p.c.	12.3 p.c.
52500-1	Woven fabrics, wholly of cotton, specially treated and glazed, when imported by rubber manufacturers for use, in their own factories, exclusively as a detachable protective covering for uncured rubber sheeting	22½ p.c.	12.3 p.c.
52800-1	White cotton bobbinet, plain, in the web	10 p.c.	6.8 p.c.
53010-1	Slivers, wholly or in part of wool, not containing man-made fibres or glass fibres per pound	5 cts.	Free
53020-1	Hair curled or dyed, n.o.p.	7½ p.c.	Free

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
53105-1	Rovings and yarns, fifty per cent or more, by weight, of hair	7½ p.c.	5.5 p.c.
53110-1	Rovings and yarns, wholly or in part of wool, or in part of hair, n.o.p. and, per pound	10 p.c. 10 cts.	12.5 p.c.
53115-1	Rovings and yarns, wholly or in part of wool or hair, in measured skeins or balls and, per pound	10 p.c. 15 cts.	12.5 p.c.
53120-1	Yarns and warps, spun on the worsted system, composed wholly of wool or in part of wool or hair, imported by manufacturers for use in their own factories in the manufacture of woven fabrics in chief part by weight of wool or hair and not exceeding six ounces to the square yard, when in the gray or unfinished condition, under such regulations as may be prescribed by the Minister and, per pound	10 p.c. 10 cts.	12.5 p.c.
53205-1	Woven fabrics composed wholly or in part of yarns of wool or hair, n.o.p. and, per pound	25 p.c. 25 cts.	25 p.c.
53210-1	Woven fabrics composed wholly or in part of yarns of wool or hair and weighing not less than twelve ounces to the square yard and, per pound	25 p.c. 25 cts.	25 p.c.
53215-1	Woven fabrics composed wholly or in chief part by weight of yarns of wool or hair and weighing not more than nine ounces to the square yard, n.o.p. and, per pound	25 p.c. 25 cts.	25 p.c.
	The total duty leviable shall not be in excess of per pound	\$1.10	\$1.10
53220-1	Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight four ounces to the square yard, when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada	20 p.c.	15 p.c.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
53225-1	Woven fabrics composed wholly or in part of yarns of wool, imported in the web in lengths of not less than five yards each, for use exclusively in the manufacture of neckties, matching necktie and pocket puff sets, scarves or mufflers, but not including such fabrics for use as interlining	10 p.c.	Free
	In the case of such fabrics weighing not more than nine ounces to the square yard, the total duty leviable shall not be in excess of per pound	\$1.10	
53235-1	Haircloth, composed of horsehair in combination with any vegetable fibre	20 p.c.	11.3 p.c.
53240-1	Woven fabrics, composed wholly of wool and cotton blended yarns with not less than 15 p.c., by weight, of wool, weighing not more than four and one-half ounces to the square yard, and with a minimum of 70 warp threads and 70 weft threads to the square inch; the foregoing for use in the manufacture of men's and boys' shirts	25 p.c.	Free
	and, per pound but not more than, per pound	25 cts. \$1.10	
	<i>but not more than, per pound</i>	<i>(5 p.c.) (60 cts.)</i>	
53310-1	Felt, pressed, in the web, wholly or in part of wool, not consisting of or in combination with any woven, knitted or other fabric or material	17½ p.c.	15 p.c.
53405-1	Household blankets of any material except wholly of cotton	25 p.c.	22.5 p.c.
53410-1	Automobile rugs, steamer rugs, travel rugs and similar articles of any material except wholly of cotton	25 p.c.	22.5 p.c.
53415-1	Press blankets or blanketing, of a class or kind not made in Canada, for use with printing presses	5 p.c. <i>(Free)</i>	Free
53417-1	Press blankets or blanketing, n.o.p., for use with printing presses	15 p.c.	12.5 p.c.
54015-1	Vegetable fibres, horse hair, and mixtures of vegetable fibres and horse hair, for use in the manufacture of brooms and brushes	† Free	Free

† Base rate not bound under GATT.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
54020-1	Piassava fibre, not coloured, nor further manufactured than dried, cleaned, cut to size, ground and sifted	† Free	Free
	Yarns and rovings, including threads, cords and twines, wholly or in part of vegetable fibres, n.o.p., not containing silk, wool or hair, man-made fibres or filaments nor glass fibres or filaments:		
54105-1	Linen thread for hand or machine sewing	10 p.c.	Free
Ex.54106-1	Linen yarns for knitting into fabrics	20 p.c. (Free)	Free
54107-1	Singles, n.o.p.	15 p.c.	9.2 p.c.
54108-1	Other, n.o.p.	20 p.c.	12.5 p.c.
	Yarns and rovings, including threads, cords or twines, wholly of jute:		
54115-1	Singles	17½ p.c.	10.2 p.c.
54116-1	Other	20 p.c.	15 p.c.
54205-1	Woven fabrics, wholly or in part of vegetable fibres, and all such fabrics with cut pile, n.o.p., not containing silk, wool or hair, man-made fibres or filaments nor glass fibres or filaments	20 p.c.	17.5 p.c.
54205-2	Woven fabrics, wholly or in chief part by weight of sisal fibres, and all such fabrics with cut pile, n.o.p., not containing silk, wool or hair, man-made fibres or filaments or glass fibres or filaments	20 p.c.	Free
	Woven fabrics, in the web, wholly of flax or hemp:		
54215-1	Towelling and glass-cloth of crash or huck; table-cloth and napkin fabrics of crash	20 p.c.	11.3 p.c.
54216-1	Other	20 p.c.	11.3 p.c.
54315-1	Articles made from woven fabrics wholly of jute and all textile manufactures, wholly or partially manufactured, the textile component of which is wholly of jute, n.o.p.; jute fabric backed with paper	20 p.c.	11.3 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex. 54320-1	Bed-spreads, dresser-scarves, doilies, tray-cloths, table-cloths, napkins, towels, glass-cloths and handkerchiefs, wholly of flax or hemp, but not to include towels or glass-cloths of crash or huck, nor table-cloths and napkins of crash Hemming, hemstitching or embroidering with cotton thread of the foregoing articles, or the weaving of cotton thread in the borders of the handkerchiefs, will not remove such goods from this item.	20 p.c.	11.3 p.c.
54325-1	Bags or sacks of jute, hemp, linen or sisal	12½ p.c.	8 p.c.
55000-1	Silk cocoons	† Free	Free
	Yarns and rovings, wholly of silk, degummed or not:		
55105-1	Not thrown or spun	† Free	Free
55106-1	Not further advanced than thrown or spun	5 p.c.	Free
55107-1	N.o.p., including threads, cords or twines	15 p.c.	Free
55110-1	Yarns and rovings of silk and vegetable fibres	15 p.c.	9.2 p.c.
55205-1	Woven fabrics, more than fifty per cent, by weight, of silk, not containing wool or hair	20 p.c. (Free)	Free
55210-1	Woven fabrics of silk and vegetable fibres, n.o.p.	20 p.c.	11.3 p.c.
	The following, when the textile component thereof is more than fifty per cent, by weight, of silk:		
55301-1	Handkerchiefs, made from woven fabric	20 p.c.	12.5 p.c.
55302-1	Headsquares, scarves or mufflers, made from woven fabrics	20 p.c.	12.5 p.c.
55303-1	Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured	25 p.c.	20 p.c.

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
55805-1	Textile glass fibres, including chopped strand and milled fibres, not exceeding 15 inches in length, not carded, not combed and not otherwise processed:		
	For use in the manufacture of textile yarns or and, per pound	10 p.c. 10 p.c. 10 cts.	Free
55810-1	N.o.p. or and, per pound	10 p.c. 10 p.c. 10 cts.	8.5 p.c.
	55815-1 Textile glass fibres, not exceeding 15 inches in length, which have been carded, combed, or otherwise processed, but not spun, for use in the manufacture of textile yarns	10 p.c.	Free
55820-1	Glass filaments imported for converting into lengths not exceeding twelve inches, for use in the manufacture of textile yarns or flock	10 p.c.	8.5 p.c.
55825-1	Grouped filaments, wholly of glass, consisting of two or more continuous filaments grouped together, with the filaments substantially parallel and untwisted and, per pound	10 p.c. 10 cts.	15 p.c.
55830-1	Yarns, wholly or in chief value of glass fibres or filaments, with some twist, including threads, cords and twines, not containing wool or hair and, per pound	10 p.c. 10 cts.	15 p.c.
55835-1	Non-woven mat, wholly of textile glass fibres or filaments	25 p.c.	15 p.c.
55910-1	Waste portions of unused fabrics, n.o.p., not to include remnants or mill ends	5 p.c.	Free
55920-1	Garnetted material, obtained by disintegrating yarns or fabrics, n.o.p.	5 p.c. (Free)	Free
55930-1	Washed wiping rags, trimmed or untrimmed; machined wiping wastes or machined journal-box packing wastes	5 p.c.	Free
55935-1	Batts, batting and wadding of wool, cotton or other textile fibre, n.o.p.	15 p.c. (10 p.c.)	9.2 p.c.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex.56005-1	Man-made fibres not exceeding twelve inches in length	10 p.c.	8.5 p.c.
Ex.56010-1	Sliver, wholly or in part of man-made fibres	10 p.c.	8.5 p.c.
Ex.56015-1	Man-made filaments imported for converting into lengths not exceeding twelve inches, for use in the manufacture of textile yarns or flock	10 p.c.	8.5 p.c.
56020-1	Man-made fibres, not exceeding twelve inches in length, for use in the manufacture of carpets	10 p.c.	8.5 p.c.
56025-1	Man-made filaments imported for use in the manufacture of cigarette filter tips	10 p.c.	8.5 p.c.
Ex.56105-1	Yarns and rovings, wholly of man-made fibres or filaments, not more advanced than singles, not coloured, with not more than seven turns to the inch	10 p.c. 10 cts.	10 p.c. 5 cts.
Ex.56110-1	Yarns and rovings, wholly or in part of man-made fibres or filaments, including threads, cords or twines, not containing wool or hair	10 p.c. 10 cts.	10 p.c. 5 cts.
56110-2	Yarns, wholly of viscose rayon filaments, which would otherwise be classified under tariff items 56105-1 or 56110-1	10 p.c. 10 cts. (Free)	9.9 p.c.
56115-1	Yarns, wholly of man-made fibres or filaments, not more advanced than singles, not coloured, with not more than seven turns to the inch, for use in the manufacture of woven cord tire fabric	12½ p.c. 11 cts.	12.5 p.c.
56117-1	Yarns, wholly of glass filaments, for use in the manufacture of woven tire fabrics	10 p.c. 10 cts. (5 p.c.) (10 cts.)	12.5 p.c.
56120-1	Yarns and rovings, including threads, cords or twines, wholly or in part of man-made fibres or filaments, not containing silk, wool or hair, for use in the manufacture of fabrics for conveyor or transmission belts or belting containing rubber	20 p.c.	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
56125-1	Yarns and rovings composed of hair combined with man-made fibres or filaments for use in the manufacture of tailors' canvas interfacing and, per pound	7½ p.c. 10 cts.	7.5 p.c.
56198-1	Chenille yarns, containing 70 p.c. or more, by weight, of viscose rayon fibres, not including yarns produced by texturizing or twisting, for use in Canadian manufactures and, per pound	10 p.c. 10 cts. (Free)	9.9 p.c.
	Woven fabrics, wholly or in part of man-made fibres or filaments or of glass fibres or filaments, not containing wool or hair, not including fabrics more than fifty per cent, by weight, of silk:		
56205-1	Exceeding twelve inches in width and, per pound Woven fabrics containing five per cent or less, by weight, of man-made fibres or filaments or of glass fibres or filaments shall not be dutiable under items 56205-1 and 56206-1 but shall be dutiable as though composed wholly of the remaining constituents.	25 p.c. 15 cts.	25 p.c.
56215-1	Woven fabrics with leno-edged strips, not less than forty inches in width, wholly of man-made fibres or filaments, imported in the unfinished condition by manufacturers of metalline ribbons, for use in the manufacture of such ribbons	5 p.c.	Free
56225-1	Woven fabrics, wholly or in part of silk or of man-made fibres or filaments, imported in lengths of not less than five yards, by manufacturers of neckties, for use in the manufacture of neckties, or matching necktie and pocket puff sets, but not including such fabrics for use as interlining	15 p.c. (Free)	Free
56237-1	Woven tire fabrics, wholly or in chief part of glass filament yarns, whether or not coated or impregnated, for use in the manufacture of pneumatic rubber tires and, per pound	25 p.c. 15 cts. (17½ p.c.)	15.1 p.c.
56240-1	Woven fabrics, wholly or in part of man-made fibres or filaments, not containing silk, wool or hair, whether or not coated or impregnated, when imported by manufacturers of conveyor or transmission belts or belting containing rubber, for use in the manufacture of such belts or belting	25 p.c.	17.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
56250-1	Woven fabrics, in the web or with fused edges, wholly or in part of silk or wholly of man-made fibres or filaments, not coloured, for use in the manufacture of ribbons for typewriters, calculators, and other office appliances	25 p.c. (Free)	Free
56255-1	Fabrics, of a class or kind not made in Canada, for use in the manufacture of screens for printing	25 p.c. 15 cts. (Free)	Free
56305-1	Poromeric materials, having water vapour permeability specifications of not less than 0.5 milligrams per square centimetre per hour and not more than 11.0 milligrams per square centimetre per hour, not including materials with a backing composed wholly of woven or knitted fabrics, for use in the manufacture of footwear	25 p.c. (10 p.c.)	13.2 p.c.
56500-1	Saris of any material	15 p.c.	9.2 p.c.
56505-1	Wick, braided or not, with or without core, processed or not, for use in the manufacture of wax candles or tapers or for use in oil-burning sanctuary lamps	† Free	Free
56510-1	Braids of all kinds, n.o.p.	22½ p.c.	20 p.c.
56515-1	Linen fire-hose, lined or unlined, with or without attached couplings	25 p.c.	20 p.c.
56520-1	Seamless woven textile jackets, in tubular form, for use in the manufacture of fire-hose; fire-hose made from such jackets, with or without attached couplings: The textile component of which is wholly cotton	20 p.c.	11.3 p.c.
56521-1	The textile component of which is other than wholly cotton	25 p.c.	20 p.c.
56605-1	Fabrics, containing figured designs, woven in widths not exceeding twelve inches, lace, embroideries, emblems and medallions, for use in the manufacture of church vestments	10 p.c.	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	Lace and netting, other than woven, bobbinet, embroideries, n.o.p.:		
56610-1	Wholly of vegetable fibres	12½ p.c.	10 p.c.
56705-1	Woven fabrics, wholly or in part of man-made fibres or filaments, in the web or with fused edges, of a type not made in Canada, for use in the manufacture of sails for boats and ships	20 p.c. (Free)	7.5 p.c.
56805-1	Knitted garments, knitted fabrics and knitted goods, n.o.p.	27½ p.c.	25 p.c.
56807-1	Rib-stitched, knitted tubing, wholly of 300 denier rayon filament yarns, 30 to 60 ribs in size, for use in the manufacture of doll clothing	27½ p.c. (Free)	Free
56810-1	Knitted garments, women's and girls', wholly or in chief part by weight of wool or hair, valued at not less than \$9.00 per pound	27½ p.c.	25 p.c.
56815-1	Knitted fabric wholly of cotton, in the web, for use in the manufacture of rubber boots and shoes	27½ p.c. (20 p.c.)	10 p.c.
	Socks and stockings:		
56820-1	Wholly or in chief part, by weight, of wool and, per dozen pairs	20 p.c. 60 cts.	20 p.c.
56825-1	Gloves of kid, n.o.p.	20 p.c.	11.3 p.c.
56835-1	Women's dress gloves of kid, elbow length	10 p.c.	6.8 p.c.
56910-1	Hoods and shapes, caps, bonnets and berets, n.o.p.	25 p.c.	20 p.c.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
56915-1	Hats, n.o.p.	25 p.c.	20 p.c.
56920-1	Hoods and shapes, knitted, crocheted, plaited or woven, in a single piece; hoods and shapes of braids, not sewn; all the foregoing for use in the manufacture of hats	7½ p.c.	Free
56945-1	Hoods and shapes of fur felt for use in the manufacture of women's hats ...	20 p.c. (Free)	Free
56950-1	Hoods and shapes of wool felt, or of wool and fur felt containing not less than 90 p.c. by weight of wool, for use in the manufacture of hats	25 p.c. (Free)	Free
57000-1	Mats, door or carriage, other than metal, n.o.p.	25 p.c.	17.5 p.c.
57005-1	Carpeting, rugs, stair pads, mats and matting of straw, hemp, flax tow or jute	20 p.c.	10.2 p.c.
57005-2	Carpeting, rugs, stair pads, mats and matting of straw	17½ p.c.	10.2 p.c.
57005-3	Carpeting, rugs, stair pads, mats and matting of jute	17½ p.c.	10.2 p.c.
57010-1	Carpeting, rugs, mats and matting of paper; stair pads	20 p.c.	10.2 p.c.
57015-1	Carpeting, rugs, mats and matting of sisal, palm straw or cane straw	10 p.c.	Free
57200-1	Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p. and, per square foot	20 p.c. 5 cts.	20 p.c.
57205-1	Carpets of sisal, palm straw or cane straw	10 p.c.	Free
57210-1	Oriental rugs or carpets with pile hooked or knotted by hand	20 p.c. 5 cts. or 15 p.c. 5 cts.	11.3 p.c.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
57300-1	Enamelled carriage, shelf and table oilcloth, and cork matting or carpets	20 p.c.	11.3 p.c.
57305-1	Linoleum; felt base floor covering not including such materials in which are incorporated synthetic resin sheets or cellulose plastic sheets	20 p.c.	10 p.c.
	Coated or impregnated fabrics, containing textile fabric, produced by any method, including lamination, if the weight of the textile fabric is less than two-thirds of the weight of the coated or impregnated fabric:		
57401-1	The textile fabric being wholly or in part of man-made fibres or filaments or of glass fibres or filaments	27½ p.c.	25 p.c.
57405-1	Woven fabrics of vegetable fibres, coated or impregnated, imported for use as "brattice cloth" in underground mining operations	10 p.c.	Free
57600-1	Window shades, mounted on rollers	25 p.c.	20 p.c.
57800-1	Regalia, badges and belts of all kinds, n.o.p.	20 p.c.	15 p.c.
	Buffing and polishing wheels or discs:		
57901-1	The component of chief value being cotton	20 p.c.	15 p.c.
57902-1	The component of chief value being woven wool fabric weighing over twenty-five ounces per square yard	12½ p.c.	10 p.c.
58000-1	Hair, spring and other mattresses	20 p.c.	15 p.c.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP XI			
MISCELLANEOUS			
58900-1	Charcoal made from wood per ton	\$4.00	Free
Hexamethylenetetramine or metaldehyde, put up in tablets, sticks or similar forms for use as fuels:			
59105-1	Hexamethylenetetramine	15 p.c.	12.5 p.c.
59106-1	Metaldehyde	15 p.c.	12.5 p.c.
Tape or wire, coated or not, for use in the recording and reproduction of sound:			
59501-1	Of iron or steel	10 p.c.	6.8 p.c.
59502-1	N.o.p.	10 p.c.	6.8 p.c.
59503-1	Steel pins; slip sheets; leader tape; pinch rollers; pressure pads; shield and pressure pad assemblies; top rings; all of the foregoing for use only in the manufacture of tape cassettes or tape cartridges	17½ p.c. (Free)	10.2 p.c.
59505-1	Tape, coated, not exceeding three-eighths of an inch in width, for use in the recording and reproduction of sound	10 p.c.	6.8 p.c.
Ex. 59600-1	Agraffes; Bass damper parts; Bolts—bracket, plate, bottom; Brackets—brass, piano action, regulating rail; Bridle leather and bridle straps; Buckskin; Casters—brass, for grand pianos; Cloth—bushing, hammer rail, wipp, knuckle; Damper sockets and damper screws; Damper rods and damper rod nuts; Felt—piano, piano action; Hinges—brass top, desk end, butt, continuous, sectional; Hammer heads uncovered and hammer head moulding; Key bottoms and key covering materials;		

(con.)

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex. 59600-1 (con.)	Piano and organ sharps; Pins—tuning, hitch, bridge, key, centre, brass; Plates—brass flange; Pressure bars; Punchings—paper, felt; Rail hooks; Rods—brass pedal, for grand pianos; Screws—brass or steel capstan, regulating, brass flange; Sounding boards—spruce; Spoons; Springs—damper, jack, rail, repetition lever, bottom door, trap; Wires—back check, bridle, damper, dowel, lifter, hammer; All the foregoing for use in the manufacture or repair of pianos, organs, piano actions or piano keys	15 p.c. (Free)	Free
59605-1	Piano plates, actions and keys for use in the manufacture of pianos	15 p.c. (Free)	Free
59705-1	Organs, n.o.p.	20 p.c.	11.3 p.c.
59705-2	Pianofortes, n.o.p.	20 p.c.	†† 11.3 p.c.
59707-1	Electric organs	17½ p.c.	10.2 p.c.
59710-1	Pipe organs	15 p.c.	††† Free
59715-1	Pipe organ player actions and parts thereof; parts of pipe organs, n.o.p.	15 p.c.	4 p.c.
59720-1	Parts of pianofortes and parts of organs, n.o.p.	15 p.c.	9.2 p.c.
59725-1	Musical instruments of all kinds, n.o.p.	15 p.c.	9.2 p.c.
59725-2	Mouth organs	7½ p.c.	Free
59730-1	Phonograph records	20 p.c. (15 p.c.)	11.3 p.c.
59735-1	Mechanical piano and organ players	15 p.c.	7.5 p.c.

†† Implementation of concession to commence on January 1, 1983.

††† Concession to be implemented in two equal annual stages beginning January 1, 1980.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex. 59745-1	Accordion parts	17½ p.c. (Free)	Free
59750-1	Strings for musical instruments	15 p.c.	9.2 p.c.
Ex. 59755-1	Musical instruments, namely: Autoharps, clavichords, harpsichords; Viols, violas, violins, violoncellos, and bows therefor; Strings for the foregoing; Orchestral or concert chimes or bells, vibraharp or vibraphones, marimbas, xylophones, and mallets therefor; Tuned handbells, n.o.p.; Bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, practice chanters, recorders, saxophones; Parts of the foregoing	17½ p.c. (Free)	Free
59805-1	Brass band instruments	15 p.c.	Free
59815-1	Bagpipes and complete parts thereof	15 p.c.	9.2 p.c.
59820-1	Parts for use in the manufacture of brass band instruments	7½ p.c.	Free
60200-1	Astrakhan or Russian hare skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed	† Free	Free
60300-1	Fur skins wholly or partially dressed, n.o.p.	10 p.c.	5 p.c.
60405-1	Belting leather in butts or bends; and all leather further finished than tanned, n.o.p.	17½ p.c.	10.2 p.c.
60407-1	Patent leather	10 p.c.	6.8 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
60410-1	Sheepskin or lambskin leather, further finished than tanned, n.o.p.	17½ p.c.	10.2 p.c.
60415-1	Pinseal leather made from seal skin	17½ p.c.	10.2 p.c.
60420-1	Crust oil leather, for use in manufacturing chamois leather	10 p.c.	6.8 p.c.
60425-1	Sole leather	17½ p.c.	10.2 p.c.
60440-1	Goat, kid, Cabretta and cape leathers other than patent leathers, for use in the manufacture of footwear and ladies' handbags	17½ p.c. (Free)	Free
60505-1	Leather produced from East India tanned kip, uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes . .	10 p.c.	6.8 p.c.
60510-1	Genuine reptile leathers	7½ p.c.	Free
60515-1	Genuine pig leathers, n.o.p., and genuine Morocco leathers; so-called roller leathers	17½ p.c.	10.2 p.c.
Ex. 60520-1	Kangaroo leathers for use in Canadian manufactures	17½ p.c. (Free)	Free
60600-1	Leather produced from East India tanned kip, n.o.p.	20 p.c.	11.3 p.c.
Ex. 60700-1	Leather, n.o.p., (other than leather of beef cattle hides, sueded on the wearing surface), when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing in their own factories	7½ p.c.	5.5 p.c.
60705-1	Leather, consisting of beef-cattle hides, horse-hides or sheepskins, but not including suedes, Cabrettas, Spanish capes or African capes, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing in their own factories	10 p.c.	7.5 p.c.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
60710-1	Leather, not further finished than tanned, in whole hides, in grains, or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories	10 p.c.	6.8 p.c.
60800-1	Leather not further finished than tanned, and skins, n.o.p.	12½ p.c.	8 p.c.
60805-1	East India kip leather, not further finished than tanned	10 p.c.	6.8 p.c.
60810-1	Sheepskin and goatskin leather, not further finished than tanned, when imported by tanners for processing in their own factories	10 p.c.	6.8 p.c.
60815-1	Waste portions of chamois or of deerskin or goatskin leather splits, for use in the manufacture of interlining materials for overcoats	7½ p.c. 12½ p.c. 17½ p.c. (Free)	5.5 p.c. 5.5 p.c. 5.5 p.c.
60900-1	Belting, of leather	20 p.c.	11.3 p.c.
61000-1	Belting, n.o.p., not including single-ply belting wholly of textile fibres	20 p.c.	17.5 p.c.
61105-1	Boots, shoes, slippers and insoles of any material, n.o.p.	25 p.c.	22.5 p.c.
61105-2	Sandals, Oriental type, embroidered with gold or silver thread	25 p.c.	22.5 p.c.
61105-3	Downhill ski boots	25 p.c.	20 p.c.
61110-1	Canvas shoes with rubber soles	25 p.c.	20 p.c.
61200-1	Harness and saddlery, including horse boots, n.o.p.	20 p.c.	11.3 p.c.
61205-1	English type saddles	20 p.c.	7.5 p.c.
61210-1	Saddle trees, not further manufactured than overlaid with rawhide or other materials, for use in the manufacture of saddles	20 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
61300-1	Manufactures of leather, including manufactures of rawhide, n.o.p.	17½ p.c.	12.5 p.c.
61400-1	Leather-board, leatheroid, and manufactures thereof, n.o.p.	20 p.c.	11.3 p.c.
61500-1	Whips of all kinds, including thongs and lashes	20 p.c.	11.3 p.c.
61605-1	Rubber, crude, caoutchouc or India-rubber, unmanufactured, n.o.p.	2½ p.c.	Free
61625-1	Scrap or used tires and tubes, wholly or in part of rubber, when imported for use exclusively in the manufacture of reclaim rubber	† Free	Free
61630-1	Balata, crude, unmanufactured	2½ p.c. (Free)	Free
61635-1	Gutta percha, unmanufactured	2½ p.c. (Free)	Free
61640-1	Materials, non-alcoholic, in liquid or paste form, when imported by manufacturers of sealing compounds for cans and jars, for use exclusively in the manufacture of such sealing compounds, in their own factories	† Free	Free
61645-1	Hard rubber, in strips or sheets, not less than one-sixteenth of an inch in thickness, or in rods or tubes, but not further manufactured	15 p.c.	9.2 p.c.
61650-1	Hard rubber, in strips or sheets less than one-sixteenth of an inch in thickness, but not further manufactured	† Free	Free
61800-1	Rubber cement and all manufactures of rubber and gutta percha, n.o.p.	17½ p.c.	10.2 p.c.
61810-1	Tires and tubes, wholly or in part of rubber, for equipment of the agricultural implements and agricultural machinery specified in tariff items 40904-1, 40906-1, 40908-1, 40910-1, 40912-1, 40914-1, 40916-1, 40918-1, 40920-1, 40924-1, 40928-1, 40932-1, 40936-1 and the tractors provided for in tariff items 40938-1 and 40940-1, when such tractors are used for farm purposes only	22½ p.c. (Free)	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
61815-1	Tires and tubes, wholly or in part of rubber	17½ p.c.	10.2 p.c.
61815-2	Solid, press-on, industrial rubber tires; off-highway tires, the section width of the tire measuring at least 16 inches including normal sidewalls but not including protective side ribs, bars or decorations, and the diameter of the tire rim measuring at least 24 inches	17½ p.c.	†† 10.2 p.c.
61820-1	Unhardened vulcanized natural rubber sheets, produced by adding vulcanizing agents directly to the fresh field latex before coagulation, containing not less than 90 p.c. natural rubber hydrocarbon, with a residual permanent set after 500 p.c. elongation of not more than 10 p.c., with an elongation at break of not less than 700 p.c., such properties being attained without the aid of oil extension, the foregoing with or without surface layer or layers of crepe rubber, when imported for use as an abrasion resistant lining in Canadian manufactures	17½ p.c. (Free)	Free
61835-1	Sole crepe rubber, in regular sheets or sheeting, made by laminating a number of piles of thin pale crepe, for use in the manufacture of heels and soles for footwear	17½ p.c. (Free)	Free
61840-1	Chloroprene foam in sheets, with a knitted nylon fabric laminated to one or both sides, for use in the manufacture of wet suits for diving and water sports, commercial diving dry suits, dry-type exposure suits, and accessories for the foregoing	27½ p.c. (Free)	14.1 p.c.
61900-1	Rubber or gutta percha hose; rubber mats or matting and rubber packing . . .	20 p.c.	11.3 p.c.
62000-1	Tinsel wire when imported by manufacturers of braids, cords, tassels, ribbons or trimmings, for use only in the manufacture of such articles in their own factories	7½ p.c.	Free
62100-1	Bases or salts of thorium or of cerium, not including natural minerals, for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles	† Free	Free
62200-1	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.	20 p.c.	17.5 p.c.

† Base rate not bound under GATT.

†† Implementation of concession rate to commence on January 1, 1983.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
62200-2	Baskets of bamboo	17½ p.c. (15 p.c.)	10.2 p.c.
62200-3	Baskets of interwoven vegetable fibres	17½ p.c. (15 p.c.)	10.2 p.c.
62300-1	Musical instrument cases, fancy cases or boxes of all kinds, fancy writing desks; parts of the foregoing	20 p.c.	11.3 p.c.
62300-3	Purses, reticules; parts of the foregoing	20 p.c.	17.5 p.c.
62300-4	Portfolios, satchels, card cases, pocket-books and fly books; parts of the foregoing	20 p.c.	15 p.c.
62305-1	Handbags of sisal, palm straw, or cane straw, with or without lining	12½ p.c. (10 p.c.)	8 p.c.
62400-1	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans of all kinds; statues and statuettes of any material, n.o.p.	17½ p.c.	10.2 p.c.
62400-2	Ornaments of amber	17½ p.c.	10.2 p.c.
62405-1	Dolls	20 p.c.	15 p.c.
62410-1	Toys of all kinds, n.o.p.	20 p.c.	12.5 p.c.
62410-2	Stuffed toys	20 p.c.	15 p.c.
62413-1	Chimes, criers, talking units, records for talking units, plastic eyes with or without washers, sleeping eyes, music boxes, and parts of the foregoing, for use in the manufacture of toys or dolls	17½ p.c. 22½ p.c. 25 p.c. 27½ p.c. (Free)	Free Free Free Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
62415-1	Mechanical toys of metal	20 p.c.	11.3 p.c.
	Juvenile construction sets of metal or rubber, consisting of various stampings, punched or moulded, and connections therefor; parts of the foregoing:		
62420-1	Of metal	20 p.c.	11.3 p.c.
62421-1	Of rubber	20 p.c.	11.3 p.c.
62425-1	Toy electric train sets, transformers, parts and accessories for use therewith	20 p.c.	11.3 p.c.
62430-1	Statues and statuettes of porcelain or earthenware	17½ p.c.	10.2 p.c.
62500-1	Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p.	22½ p.c.	12.3 p.c.
62800-1	Braces or suspenders, and finished parts thereof	20 p.c.	11.3 p.c.
62900-1	Umbrellas, parasols and sunshades of all kinds and materials	20 p.c.	11.3 p.c.
63300-1	Feathers, in their natural state	5 p.c.	Free
63400-1	Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats	20 p.c.	11.3 p.c.
64700-1	Jewellery of any material, for the adornment of the person, n.o.p.	25 p.c.	13.2 p.c.
64700-2	Jewellery, for the adornment of the person, the ornamental parts being of tortoise shell	20 p.c.	11.3 p.c.
64803-1	Imitation pearls, pierced, split, strung or not, but not mounted or set	10 p.c.	6.8 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
64900-1	Shoe buttons, n.o.p.	20 p.c.	11.3 p.c.
65100-1	Buttons of all kinds, covered or not, and button blanks other than in the rough, n.o.p.; recognition buttons and cuff or collar buttons and, per gross	20 p.c. 5 cts.	12.6 p.c. 5 cts.
65105-1	Buttons, and button blanks other than in the rough, of vegetable ivory and, per gross	20 p.c. 5 cts.	16.1 p.c.
65200-1	Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery	20 p.c.	11.3 p.c.
65300-1	Brushes of all kinds, n.o.p.	20 p.c.	11.3 p.c.
65500-1	Pens, n.o.p., penholders and rulers, of all kinds	20 p.c. (15 p.c.)	11.3 p.c.
65505-1	Lead pencils and crayons, n.o.p.	20 p.c. (15 p.c.)	11.3 p.c.
65510-1	Crayons of chalk or chalk-like material, coloured or not	20 p.c. (15 p.c.)	11.3 p.c.
65515-1	Pen nibs of steel	12½ p.c.	8 p.c.
65605-1	Tobacco pipes of all kinds	17½ p.c.	10.2 p.c.
65605-2	Meerschaum pipes, not including those composed in part of briar wood	17½ p.c.	Free
65610-1	Cigar and cigarette holders	20 p.c.	11.3 p.c.
65615-1	Cases for cigar and cigarette holders, cigar and cigarette cases, smokers' sets and cases there for, and tobacco pipe mounts	20 p.c.	11.3 p.c.
65620-1	Tobacco pouches	20 p.c.	11.3 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex. 65700-1	Mouthpieces in the rough, screws, aluminum fittings, pipe bowls moulded from briarwood dust, bowls of wood not further processed than frazed, corn cobs and corn cob bowls not further processed than shaped, when imported by manufacturers of cigarette holders for use in the manufacture of such articles in their own factories	17½ p.c. (Free)	10.2 p.c.
	Cinematograph or moving picture films, positives, n.o.p.:		
65705-1	One and one-eighth of an inch in width and over per linear foot	1½ cts.	0.9 ct.
65706-1	Under one and one-eighth of an inch in width per linear foot In no case shall the duty exceed	1½ cts. 20 p.c.	0.9 ct. 11.3 p.c.
65805-1	Filmed or video taped television commercials	20 p.c.	11.3 p.c.
	Magnetic recording tape, n.o.p., manufactured from synthetic resins or cellulose plastics:		
65810-1	Unrecorded	10 p.c. 17½ p.c. (10 p.c.)	6.8 p.c. 6.8 p.c.
65811-1	Recorded	20 p.c. (15 p.c.)	11.3 p.c.
65815-1	Motion picture films, negative or positive, with or without sound; still picture films, negative or positive; video tape recordings; sound recordings in tape, disc or wire form; all the foregoing being news features or recordings of current events	15 p.c. (Free)	Free
65820-1	Motion picture films, 16 millimetres or more in width, video tape recordings and sound recordings in tape form, not including filmed or video taped television commercials or sound recordings of such commercials, for use exclusively in the dubbing of sound-tracks of motion picture films or video tape recordings, provided the original films, video tape recordings or sound recordings are re-exported within twelve months from the date of importation, under such regulations as the Minister may prescribe	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
66330-1	Iodized mineral salts, for use in the feeding of animals	5 p.c.	Free
66335-1	Fish meal	10 p.c.	5 p.c.
66340-1	Oyster shells, not further manufactured than crushed or screened, or both, for use as poultry feeds or in the manufacture of poultry feeds	5 p.c.	Free
66345-1	Defluorinated calcium phosphates for use in the manufacture of animal or poultry feeds	15 p.c. (Free)	Free
66500-1	Torpedoes, fire-crackers and fire-works of all kinds	20 p.c.	11.3 p.c.
66505-1	Fuse, not metallic	20 p.c.	11.3 p.c.
67000-1	Grinding wheels, stones or blocks, manufactured by the bonding together of either natural or artificial abrasives; manufactures of emery or of artificial abrasives, n.o.p.	17½ p.c.	10.2 p.c.
67300-1	Reeds, square or round, and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use exclusively in the manufacture of whips in their own factories	† Free	Free
67800-1	Meerschaum, crude or raw	† Free	Free
68010-1	Calcareous and chitinous exoskeletons of marine animal origin, dyed or otherwise prepared or not, imported solely for decorative purposes	5 p.c. (Free)	Free
68100-1	Junk, old; paper waste clippings and waste of all kinds, n.o.p., except metallic; broken glass or glass cullet	† Free	Free
68110-1	Residue, revert, or waste from chemical, metallurgical or metal working processes, containing aluminum oxide or other aluminum compounds mixed with other materials, imported by Canadian smelters or refiners for recovery of aluminum oxide and attendant by-products	17½ p.c. (Free)	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
68115-1	Cobalt-bearing scrap for recovery of the cobalt and attendant by-products . .	17½ p.c. (Free)	Free
68117-1	Crude oxide of cobalt	17½ p.c. (10 p.c.)	10.2 p.c.
68120-1	Uranium depleted in U 235, in the form of pigs, ingots, billets or bars; residues resulting from the processing abroad of uranium metal, salts or oxides . . .	15 p.c. (Free)	9.2 p.c.
Ex. 68200-1	Fish hooks, for deep-sea or lake fishing, not smaller in size than number 2.0; Fishing nets and nettings of all kinds; Lures, jiggers and artificial baits; Metal panel devices for use in keeping nets open; Metal swivels, of a class or kind not made in Canada; Net and line floats of any material except wood; Specially designed needles of a class or kind not made in Canada for use in repairing fish nets; Threads, twines, marlines, fishing lines, rope and cordage, not exceeding one and one-half inches in circumference; All the foregoing for use in the commercial harvesting of marine plants, under such regulations as the Minister may prescribe; Carapace measure of any material	17½ p.c. (Free)	Free
Ex. 68200-1	Lures, jiggers and artificial baits; Metal panel devices for use in keeping nets open; All the foregoing for use in commercial fishing, under such regulations as the Minister may prescribe	17½ p.c. (Free)	Free
Ex. 68205-1	Articles for use in the manufacture or repair of the goods specified in tariff item 68200-1	17½ p.c. (Free)	Free
68400-1	Rubber thread, not covered	10 p.c.	6.8 p.c.
68405-1	Thread, of rubber or rubber compound, for use in the manufacture of golf balls	10 p.c. (Free)	Free
68705-1	Catgut, n.o.p.	17½ p.c. (Free)	Free
68905-1	Mineral wool	20 p.c.	11.3 p.c.
Ex. 69105-1	Religious figures and plaques, mounted or not; seder plates; parts of the foregoing	17½ p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
69110-1	Materials and articles for the manufacture of the goods enumerated in item 69105-1	† Free	Free
69115-1	Communion wafers or unleavened bread for sacramental purposes	15 p.c. (Free)	Free
69305-1	Articles imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions as exhibits, under regulations prescribed by the Minister	† Free	Free
69400-1	Models of inventions and of other improvements in the arts,—but no article shall be deemed a model which can be fitted for use	† Free	Free
69510-1	Hand-made drawings, sketches or designs, but not including patterns, viz.: drawings, sketches or designs of wearing apparel, including boots and shoes, wall or floor coverings and textile fabrics, when imported in single copies of each such drawing, sketch or design for use in the manufacture of wearing apparel, boots or shoes, textile fabrics, wall or floor coverings, or of patterns	† Free	Free
	Original sculptures and statuary, including the first twelve replicas made from an original work or model; assemblages:		
69515-1	The professional production of artists only and valued at not less than seventy-five dollars each	† Free	Free
69516-1	The production of artists domiciled in Canada but residing temporarily abroad, under regulations by the Minister	† Free	Free
69520-1	Original paintings, drawings, collages and pastels by artists; Engravings, etchings, lithographs, woodcuts, maps and charts, printed prior to 1st January 1900; Original engravings, etchings, lithographs, woodcuts, unbound, printed from plates or blocks wholly executed by hand, and signed by the artist or, under regulations by the Minister, authenticated by or on behalf of the artist; Serigraphs and photographic or photomechanical representations, numbered and signed by the artist or, under regulations by the Minister, authenticated by or on behalf of the artist; Any combination of the foregoing media, numbered and signed by the artist or, under regulations by the Minister, authenticated by or on behalf of the artist	20 p.c. † Free (Free)	Free Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
69525-1	Hand-woven tapestries or handmade appliqués, suitable only for use as wall hangings, valued at not less than twenty dollars per square foot	20 p.c. 25 p.c. (Free)	Free Free
69526-1	Hand-woven tapestries or handmade appliqués, suitable only for use as wall hangings, produced by artists domiciled in Canada but residing temporarily abroad, under regulations by the Minister	20 p.c. 25 p.c. (Free)	Free Free
69530-1	Motion picture films and filmstrips, with or without sound recording, for deposit as archives and for exhibition without commercial purpose, under such regulations as the Minister may prescribe per linear foot	1½ cts. 15 p.c. (Free)	Free Free
69615-1	<p>Moving picture films, sound or silent, separate sound film track, slides and slide films, positive or negative, and sound recordings for use therewith; Sound recordings for use by educational, scientific or cultural institutions or societies; Sound recordings other than for sale or rental; Models, static and moving; Video tape recordings; Wall charts, maps and posters; All the foregoing which</p> <p>(a) are of an educational, scientific or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Educational, Scientific and Cultural Character adopted at Beirut, Lebanon in 1948, and</p> <p>(b) have been certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character;</p> <p>Under such regulations as the Minister may prescribe</p>	15 p.c. (Free)	Free
69620-1	Films produced by or issued under the authority of government tourist bureaux, railway authorities, airway authorities or steamship companies; subject to such regulations as the Minister may prescribe . . per linear foot	1½ cts. (Free)	.9 ct.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex. 69625-1	Sound recordings, tape recorders and phonographs for <i>bona fide</i> libraries, and being the property of the organized authorities of such libraries and not the property of individuals or business concerns; under such regulations as the Minister may prescribe	17½ p.c. (Free)	10.2 p.c.
69626-1	Articles and materials for use exclusively in the manufacture of the goods enumerated in tariff item 69625-1	12½ p.c. (Free)	8 p.c.
69630-1	Articles and materials designed for the training of mentally retarded children, when for the use and by order of any school, academy, college, seminary of learning, or any association, society or institution that trains mentally retarded children	15 p.c. (Free)	Free
69635-1	Apparatus, and parts thereof, for the heating of hot packs for use in the treatment of poliomyelitis	† Free	Free
69640-1	Sound recordings of an instructional character for the promotion of knowledge of the arts, sciences, professions, crafts or trades, but not including musical recordings or recordings of an entertainment or advertising character	20 p.c. (Free)	Free
69645-1	Sound recordings, in single copies, sent unsolicited and without charge to a reviewer for <i>bona fide</i> review purposes	20 p.c. (Free)	11.3 p.c.
69700-1	Globes, geographical, topographical and astronomical	† Free	Free
69800-1	All articles specially designed for the use of the blind, whether for educational, recreational, industrial, personal or other purposes, when for blind persons and imported by, or on the order or certificate of, the Canadian National Institute for the Blind, or other <i>bona fide</i> institution or association for the blind	† Free	Free
69805-1	Glass beads for handmade articles	17½ p.c. (Free)	Free

† Base rate not bound under GATT.

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.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
71100-3	Talc or soapstone	15 p.c.	9.2 p.c.
71100-4	Dead burned dolomite	15 p.c.	9.2 p.c.
71100-5	Nickel and alloys, n.o.p.: angles, shapes and sections	17½ p.c.	5.5 p.c.
71100-6	Artificial fuel fire logs manufactured of materials other than wood waste, with or without a binder	17½ p.c.	7.5 p.c.
71100-10	Ivory carvings	15 p.c. (Free)	Free
71110-1	Prepared foods, whether canned or not, for cats and dogs	7½ p.c.	6 p.c.
71115-1	Pots or compressed pellets, wholly or in chief part of peat, for use exclusively in growing plants for transplanting purposes, or for protecting plants while growing	10 p.c. 17½ p.c. (10 p.c.)	6.8 p.c. 6.8 p.c.
77100-1	Battery jars of glass and articles of hard rubber when imported by manufacturers for use only in their own factories in the manufacture of electric storage batteries	12½ p.c.	8 p.c.
82600-1	Wire drawing dies in the rough, not being complete parts of machinery, and materials or articles entering into their manufacture	5 p.c.	4 p.c.
82605-1	Dies in the rough, not being complete parts of machinery, for use in the manufacture of bolts, nuts, nails, screws, rivets and tacks	10 p.c.	6.8 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
83600-1	Ultra-violet ray lamps, and complete parts thereof, designed for detecting scheelite ore	† Free	Free
	Materials of all kinds for use in producing or manufacturing the products of heading 93811, when imported exclusively for such use, whether or not otherwise enumerated in Schedule A, subject to such regulations as the Minister may prescribe:		
85002-1	2,4 dichlorophenoxyacetic acid, 2 methyl -4 chlorophenoxyacetic acid, and their esters and amine salts	15 p.c.	13.5 p.c.
85005-1	Containers, and parts thereof, for use in producing or manufacturing the chemicals and preparations of heading 93811	17½ p.c. (7½ p.c.)	10.2 p.c.
85100-1	Materials for use in the manufacture of synthetic rubber	15 p.c. (Free)	Free
85200-1	Askarels (non-flammable liquids) for use in the manufacture of electrical apparatus	17½ p.c. (Free)	Free
85300-1	Colours or pigments for use in the manufacture of roofing granules	15 p.c. (Free)	Free
85400-1	Materials and parts, entering into the cost of calcium cyanide, potassium cyanide or sodium cyanide, for use in the manufacture of calcium cyanide, potassium cyanide or sodium cyanide	† Free	Free
Ex.85500-1	Coal tar bases or salts, with or without surface-active agents, for use in the manufacture of pigment dyestuffs	15 p.c. (Free)	Free
85600-1	Pigments, with or without dispersing agents or binders, whether or not in aqueous dispersion, binders therefor; inks, binders therefor; all for use in the coating, colouring or printing of textiles	15 p.c. (Free)	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
85700-1	Chemicals for use in the manufacture of steroid derivatives	15 p.c. (Free)	Free
85800-1	Zeolites of a kind not produced in Canada for use in the manufacture of cracking catalysts for the refining of petroleum	15 p.c. (Free)	Free
86000-1	Materials of a kind not produced in Canada for use only as catalysts in the refining of petroleum	15 p.c. (Free)	Free
86100-1	Finely divided precious metals or compounds of precious metals whether dry, or suspended or dissolved in a liquid, for use exclusively in the manufacture of glassware and of tableware of china, porcelain or semi-porcelain	15 p.c. (Free)	Free
86200-1	Fluorodizing agents for use in producing water, oil or soil resistant finishes on textiles or leather	15 p.c. (Free)	Free
86400-1	Alkyl thiols; N,N-bis (2-hydroxyethyl) alkyl amines; antimony oxide; ferrous sulphate, heptahydrate; inorganic pigments; magnesium oxide; surface-active agents; synthetic waxes; all the foregoing, of a kind not produced in Canada, for use in the manufacture of ABS resins or ABS moulding compositions	15 p.c. (Free)	Free
86700-1	Silicone moulding compositions, not completely formulated, and polybutylene adipate as described in sub-heading (a) of heading 93901, for use in the manufacture of polyurethane soles for footwear	7½ p.c. 10 p.c. (Free)	Free Free
86800-1	Mercaptans or preparations containing mercaptans for use in odorizing natural gas or liquid petroleum gas	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP XII PRODUCTS OF THE CHEMICAL, PLASTICS AND ALLIED INDUSTRIES			
91510 - Industrial mixtures, including reaction blends, of fatty acids not containing 90 per cent or more by weight of any one acid; acid oils from refining, n.o.p.; industrial mixtures, including reaction blends, of fatty alcohols not containing 90 per cent or more by weight of any one alcohol:			
91510-1	Other than the following	15 p.c.	12.5 p.c.
91510-2	Acid oils	10 p.c.	8.5 p.c.
91511 - Glycerol and glycerol lyes:			
91511-2	Glycerol, other than crude	15 p.c.	12.5 p.c.
92501 - Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:			
92501-3	Table salt made by an admixture of other ingredients, when containing not less than ninety per cent of pure salt	5 p.c.	4 p.c.
92509-1	92509 - Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	12½ p.c. (7½ p.c.)	10.5 p.c.
92801 - Halogens (fluorine, chlorine, bromine and iodine):			
92801-1	Other than the following	15 p.c.	Free
92801-2	Bromine	15 p.c. (Free)	Free
92801-4	Iodine, other than crude	15 p.c.	12.5 p.c.
92802-1	92802 - Sulphur, sublimed or precipitated; colloidal sulphur	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92804 - Hydrogen, rare gases and other non-metals:		
92804-1	Other than the following	15 p.c.	9.2 p.c.
92804-2	Helium	15 p.c. (10 p.c.)	9.2 p.c.
92804-3	Phosphorus	15 p.c. (5 p.c.)	5 p.c.
92804-4	Selenium	15 p.c. (10 p.c.)	9.2 p.c.
92804-5	Tellurium	15 p.c. (10 p.c.)	9.2 p.c.
	92805 - Alkali, alkaline-earth and rare earth metals; yttrium and scandium; mercury:		
92805-1	Other than the following	15 p.c.	9.2 p.c.
92805-2	Mercury	15 p.c. (Free)	Free
Ex.92805-3	Sodium	15 p.c. (Free)	12.5 p.c.
	92806 - Hydrochloric acid, including anhydrous hydrogen chloride, and chlorosulphonic acid:		
92806-1	Hydrochloric acid, including anhydrous hydrogen chloride	15 p.c.	Free
92806-2	Chlorosulphonic acid	15 p.c. (Free)	Free
92807-1	92807 - Sulphur dioxide	15 p.c. (Free)	Free
92808-1	92808 - Sulphuric acid; oleum	15 p.c.	Free
92809-1	92809 - Nitric acid; sulphonitric acids	15 p.c.	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
92810-1	92810 - Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	15 p.c.	12.5 p.c.
	92811 - Arsenic trioxide, arsenic pentoxide and acids of arsenic:		
92811-1	Other than the following	15 p.c.	12.5 p.c.
92811-2	Arsenic pentoxide	15 p.c.	Free
92811-3	Arsenic trioxide	15 p.c.	9.2 p.c.
	92812 - Boric oxide and boric acid:		
92812-1	Boric oxide	15 p.c.	Free
92812-2	Boric acid	15 p.c. (Free)	Free
	92813 - Other inorganic acids and oxygen compounds of non-metals (excluding water):		
92813-1	Other than the following	15 p.c.	12.5 p.c.
92813-2	Fluorosilicic acid	15 p.c. (Free)	Free
92813-3	Sulphamic acid	15 p.c. (Free)	Free
92813-4	Sulphur trioxide	15 p.c. (Free)	12.5 p.c.
92813-5	Hydrofluoric acid	15 p.c.	Free
	92814 - Halides, oxyhalides and other halogen compounds of non-metals:		
92814-1	Other than the following	15 p.c.	12.5 p.c.
92814-2	Phosphorus oxychloride	15 p.c. (Free)	Free
92814-3	Phosphorus pentachloride	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92814 - Halides, oxyhalides and other halogen compounds of non-metals: (con.)		
92814-4	Phosphorus trichloride	15 p.c. (Free)	Free
92814-5	Other halogen compounds of phosphorus	15 p.c.	12.5 p.c.
	92815 - Sulphides of non-metals; phosphorus trisulphide:		
92815-1	Other than the following	15 p.c. (Free)	9.2 p.c.
92815-2	Phosphorus pentasulphide	15 p.c. (5 p.c.)	12.5 p.c.
92815-3	Other sulphides of phosphorus including phosphorus trisulphide	15 p.c.	12.5 p.c.
92815-4	Silicon sulphide	15 p.c.	9.2 p.c.
92815-5	Phosphorus Sesquisulphide	15 p.c.	Free
92816-1	92816 - Ammonia, anhydrous or in aqueous solution	10 p.c.	Free
	92817 - Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
92817-1	Potassium hydroxide (caustic potash)	15 p.c. (7½ p.c.)	Free
92817-2	Potassium peroxide	15 p.c.	Free
92817-3	Sodium hydroxide (caustic soda)	15 p.c.	Free
92817-4	Sodium peroxide	15 p.c.	Free
	92818 - Oxides, hydroxides and peroxides, of strontium or barium; hydroxides and peroxides of magnesium; magnesium oxide, howsoever produced, not less than 94 per cent pure:		
92818-1	Other than the following	15 p.c.	Free
92818-2	Magnesium oxide, howsoever produced, not less than 94 per cent pure . . .	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92819 - Zinc oxide and zinc peroxide:		
92819-1	Zinc oxide	12½ p.c.	10.5 p.c.
92819-2	Zinc peroxide	15 p.c. (12½ p.c.)	12.5 p.c.
	92820 - Aluminum oxide and hydroxide; artificial corundum:		
Ex. 92820-1	Aluminum oxide and hydroxide	15 p.c. (Free)	Free
92821-1	92821 - Chromium oxides and hydroxides	15 p.c.	12.5 p.c.
92822-1	92822 - Manganese oxides	15 p.c. (Free)	Free
	92823 - Iron oxides and hydroxides; earth colours containing 70 per cent or more by weight of combined iron evaluated as Fe ₂ O ₃ :		
92823-1	Other than the following	15 p.c.	12.5 p.c.
92823-2	Iron oxide for use in the manufacture of magnetic recording tape	15 p.c. (Free)	Free
	92824 - Cobalt oxides and cobalt hydroxides:		
92824-1	Cobalt hydroxides	15 p.c.	Free
92824-2	Cobalt oxides	15 p.c. (10 p.c.)	9.2 p.c.
92825-1	92825 - Titanium oxides	12½ p.c.	10 p.c.
92826-1	92826 - Tin oxides (stannous oxide and stannic oxide)	15 p.c.	12.5 p.c.
	92827 - Lead oxides; red lead and orange lead:		
92827-1	Other than the following	15 p.c.	12.5 p.c.
92827-2	Red lead and orange lead	12½ p.c.	10.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92828 - Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:		
92828-1	Other than the following	15 p.c.	Free
92828-2	Antimony oxides	12½ p.c.	Free
92828-3	Zirconium oxide	15 p.c. (5 p.c.)	4 p.c.
92828-7	Molybdenum oxides, nickelous oxides and mercuric oxides	15 p.c.	12.5 p.c.
	92829 - Fluorides; fluorosilicates; fluoroborates and other complex fluorine salts:		
92829-1	Other than the following	15 p.c.	12.5 p.c.
92829-3	Aluminum fluoride	15 p.c.	Free
	92830 - Chlorides and oxychlorides:		
92830-1	Other than the following	15 p.c.	12.5 p.c.
92830-2	Aluminum chloride	15 p.c. (10 p.c.)	12.5 p.c.
92830-3	Antimony chlorides and oxychlorides	15 p.c. (Free)	Free
92830-4	Stannous chloride	10 p.c.	Free
92830-5	Barium chloride, technical grade, for use in reducing the level of radium in the liquid effluent from uranium production	15 p.c. (Free)	Free
	92831 - Chlorites and hypochlorites:		
92831-1	Other than the following	15 p.c.	Free
92831-2	Calcium hypochlorite	5 p.c.	Free
92831-3	Sodium hypochlorite	15 p.c.	9.2 p.c.
	92832 - Chlorates and perchlorates:		
92832-1	Other than the following	15 p.c.	12.5 p.c.
92832-2	Sodium chlorate	12½ p.c. (10 p.c.)	Free
92833-1	92833 - Bromides, oxybromides, bromates and perbromates, and hypobromites	15 p.c.	Free

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92834 - Iodides, oxyiodides, iodates and periodates:		
92834-1	Other than the following	15 p.c.	Free
92834-2	Calcium iodate, manganese iodide, potassium iodide, sodium iodide, sodium iodate and potassium iodate	15 p.c.	12.5 p.c.
	92835 - Sulphides; polysulphides:		
92835-1	Other than the following	15 p.c.	Free
92835-2	Sodium sulphide	12½ p.c.	10.5 p.c.
92835-3	Sodium hydrogen sulphide	15 p.c.	9.2 p.c.
	92836 - Dithionites, including those stabilized with organic substances; sulphonylates:		
92836-1	Other than the following	15 p.c.	Free
92836-3	Sodium formaldehyde sulphonylate	10 p.c. (Free)	Free
92836-4	Zinc dithionite	10 p.c. (Free)	Free
92836-5	Zinc formaldehyde sulphonylate	10 p.c. (Free)	Free
	92837 - Sulphites and thiosulphates:		
92837-1	Other than the following	15 p.c.	Free
92837-2	Sodium bisulphite (sodium hydrogen sulphite)	12½ p.c.	Free
92837-3	Sodium metabisulphite	12½ p.c.	Free
92837-4	Sodium sulphite, neutral	12½ p.c.	Free
92837-6	Sodium thiosulphate	15 p.c.	12.5 p.c.
	92838 - Sulphates (including alums) and persulphates:		
92838-1	Other than the following	15 p.c.	9.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92838 - Sulphates (including alums) and persulphates:		
92838-2	Aluminum ammonium sulphate, not calcined	10 p.c.	8.5 p.c.
92838-3	Aluminum potassium sulphate, not calcined	10 p.c.	8.5 p.c.
92838-4	Aluminum sodium sulphate, not calcined	10 p.c.	8.5 p.c.
92838-5	Aluminum sulphate, basic or normal	10 p.c.	Free
92838-6	Barium sulphate	10 p.c.	8.5 p.c.
92838-7	Calcium sulphate	10 p.c. (Free)	Free
92838-8	Chromium potassium sulphate	10 p.c. (Free)	Free
92838-9	Chromium sulphate, basic	10 p.c. (Free)	Free
92838-10	Cupric sulphate	10 p.c.	6.8 p.c.
92838-11	Ferrous sulphate, other than exsiccated U.S.P.	10 p.c.	8.5 p.c.
92838-12	Potassium sulphate containing, in the dry state, more than 52 per cent by weight of K ₂ O, less than 99 per cent pure	15 p.c. (Free)	Free
92838-13	Sodium sulphate acid (sodium hydrogen sulphate)	15 p.c. (Free)	Free

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
92839 - Nitrites and nitrates:			
92839-1	Other than the following	15 p.c.	12.5 p.c.
92839-2	Potassium nitrate	15 p.c. (Free)	Free
92839-4	Sodium nitrite	12½ p.c.	8 p.c.
92839-5	Strontium nitrate	15 p.c. (Free)	Free
92840 - Phosphites, hypophosphites and phosphates:			
92840-1	Other than the following	15 p.c.	12.5 p.c.
92840-2	Di-calcium phosphate	15 p.c.	Free
92841 - Arsenites and arsenates:			
92841-1	Other than the following	15 p.c.	Free
92841-2	Sodium arsenates	12½ p.c. (10 p.c.)	10.5 p.c.
92841-3	Sodium arsenite	15 p.c.	12.5 p.c.
92842 - Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:			
92842-1	Other than the following	15 p.c.	12.5 p.c.
92842-2	Potassium carbonate	15 p.c. (Free)	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92842 - Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:		
92842-3	Sodium bicarbonate	12½ p.c.	10.5 p.c.
92842-5	Barium carbonate, bismuth carbonate and copper carbonate	15 p.c.	Free
	92843 - Cyanides and complex cyanides:		
92843-1	Other than the following	15 p.c.	Free
92843-2	Calcium cyanide	15 p.c. (Free)	Free
92843-3	Potassium cyanide	15 p.c. (Free)	Free
92844-1	92844 - Fulminates, cyanates and thiocyanates	15 p.c.	12.5 p.c.
	92845 - Silicates; commercial sodium and potassium silicates:		
92845-1	Other than the following	15 p.c.	Free
92845-2	Calcium silicates	15 p.c. (Free)	Free
92845-3	Sodium silicates	12½ p.c.	10.5 p.c.
92845-4	Zirconium silicate	15 p.c. (Free)	Free
92845-5	Potassium silicate	15 p.c.	12.5 p.c.
	92846 - Borates and perborates:		
92846-1	Other than the following	15 p.c.	Free
92846-2	Sodium tetraborate	15 p.c. (Free)	Free
92846-3	Potassium tetraborate	15 p.c.	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92847 - Salts of metallic acids (for example, chromates, permanganates, stannates):		
92847-1	Other than the following	15 p.c.	9.2 p.c.
92847-2	Sodium dichromate	12½ p.c.	Free
92847-3	Sodium stannate	12½ p.c.	10.5 p.c.
92847-5	Potassium stannate and sodium aluminate	15 p.c.	12.5 p.c.
	92848 - Other salts and peroxy salts of inorganic acids, but not including azides:		
92848-1	Other than the following	15 p.c.	Free
92848-2	Ammonium nickel sulphate; ammonium zinc chloride; sodium selenate	15 p.c.	12.5 p.c.
92848-3	Sodium selenite	15 p.c.	9.2 p.c.
92849-1	92849 - Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	15 p.c.	12.5 p.c.
Ex. 92850-1	92850 - Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds	15 p.c. (Free)	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92851 - Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes or compounds falling within heading 92850:		
Ex. 92851-1	Other than the following	15 p.c. (Free)	12.5 p.c.
92851-2	Heavy water	15 p.c. (Free)	9.2 p.c.
	92852 - Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:		
92852-1	Other than the following	15 p.c.	12.5 p.c.
92852-2	Uranium hexafluoride and uranium tetrafluoride for use in the manufacture of uranium metal	15 p.c. (Free)	Free
92852-4	Compounds, inorganic or organic, of thorium	15 p.c.	Free
92852-5	Yttrium oxide	15 p.c.	9.2 p.c.
92853-1	92853 - Liquid air (whether or not rare gases have been removed); compressed air	15 p.c. (Free)	12.5 p.c.
92854-1	92854 - Hydrogen peroxide (including solid hydrogen peroxide or urea peroxide)	15 p.c.	9.2 p.c.
	92855 - Phosphides:		
92855-1	Other than the following	15 p.c.	Free
92855-2	Iron phosphide (ferrophosphorus) used in the manufacture of steel or iron	15 p.c. (5 p.c.)	Free
	92856 - Carbides (for example, silicon carbide, boron carbide, metallic carbides):		
92856-1	Other than the following	15 p.c.	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92856 - Carbides (for example, silicon carbide, boron carbide, metallic carbides):		
92856-3	Calcium carbide	15 p.c. (10 p.c.)	12.5 p.c.
	92857 - Hydrides, nitrides and azides, silicides and borides:		
92857-1	Other than the following	15 p.c.	Free
92857-3	Sodium azide	15 p.c.	9.2 p.c.
	92858 - Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals:		
92858-1	Other than the following	15 p.c.	12.5 p.c.
92858-2	Calcium cyanamide containing, in the dry state, more than 25 per cent by weight of nitrogen	15 p.c. (Free)	Free
92858-3	Cyanogen bromide	15 p.c. (Free)	Free
	92901 - Hydrocarbons:		
92901-1	Other than the following	15 p.c.	9.2 p.c.
92901-2	Benzene	15 p.c. (Free)	Free
92901-3	Butadiene	15 p.c. (Free)	Free
92901-4	Butanes	15 p.c. (12½ p.c.)	Free
92901-5	Butylenes (butenes)	15 p.c. (Free)	Free
92901-6	Camphene	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92901 - Hydrocarbons:		
92901-8	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
92901-9	Ethylene	15 p.c. (Free)	Free
92901-10	Hexanes	15 p.c. (Free)	Free
92901-12	Propane	15 p.c. (12½ p.c.)	Free
92901-13	Propylene	15 p.c. (Free)	Free
92901-14	Toluene	15 p.c. (Free)	Free
92901-15	Xylenes	15 p.c. (Free)	Free
92901-16	Styrene	15 p.c.	7.5 p.c.
92901-17	Cyclohexane, cumene, nonenes, heptene	15 p.c.	10 p.c.
	92902 - Halogenated derivatives of hydrocarbons:		
92902-1	Other than the following	15 p.c.	12.5 p.c.
92902-2	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
Ex. 92902-3	Ethylene dibromide	15 p.c. (Free)	12.5 p.c.
92902-5	Carbon tetrachloride, perchloroethylene, trichloroethane, trichloroethylene and methylene chloride	15 p.c.	9.2 p.c.
92902-6	Ethylene dichloride	15 p.c.	10 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92903 - Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:		
92903-1	Other than the following	15 p.c.	12.5 p.c.
92903-2	Trinitrotoluene (TNT)	15 p.c.	Free
	92904 - Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
92904-1	Other than the following	15 p.c.	12.5 p.c.
92904-2	Amyl alcohols	15 p.c. (Free)	Free
92904-3	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
92904-7	sec-Butyl alcohol for use in the manufacture of ethyl methyl ketone	15 p.c. (Free)	Free
92904-9	2-ethyl hexanol and n-butanol	15 p.c.	10 p.c.
92904-10	Propylene glycol	15 p.c.	11.5 p.c.
	92905 - Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
92905-1	Other than the following	15 p.c.	12.5 p.c.
92905-2	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
	92906 - Phenols and phenol-alcohols:		
92906-1	Other than the following	15 p.c.	9.2 p.c.
92906-2	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
92906-3	p-Cresol for use in the manufacture of butylated hydroxytoluene	15 p.c. (Free)	Free
92907-1	92907 - Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	15 p.c.	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92908 - Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
92908-1	Other than the following	15 p.c.	12.5 p.c.
92908-2	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
	92909 - Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
92909-1	Other than the following	15 p.c.	12.5 p.c.
92909-2	Epichlorohydrin	15 p.c. (Free)	Free
92909-3	Ethylene oxide (epoxyethane)	15 p.c.	9.2 p.c.
	92910 - Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
92910-1	Other than the following	15 p.c.	12.5 p.c.
92910-2	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
	92911 - Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes:		
92911-1	Other than the following	15 p.c.	12.5 p.c.
92911-2	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
Ex. 92911-3	Formaldehyde, n.o.p.	15 p.c. (10 p.c.)	12.5 p.c.
92911-4	Glyoxal for use in the manufacture of textile dressings	15 p.c. (Free)	Free
92911-5	Formaldehyde containing not more than 15 per cent alcohol	10 p.c.	8.5 p.c.
92912-1	92912 - Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading 92911	15 p.c.	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92913 - Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
92913-1	Other than the following	15 p.c.	9.2 p.c.
92913-2	Camphor, natural or synthetic	15 p.c. (5 p.c.)	Free
92913-3	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
92913-4	Sodium salt of anthraquinone disulphonic acid	15 p.c. (Free)	12.5 p.c.
92913-5	Acetone and methyl ethyl ketone	15 p.c.	10 p.c.
	92914 - Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
92914-1	Other than the following	15 p.c.	12.5 p.c.
92914-2	Acrylic acid	15 p.c. (Free)	12.5 p.c.
92914-3	Amyl acetate	15 p.c.	12.5 p.c.
92914-4	Copper acetate, basic (verdigris)	15 p.c. (Free)	12.5 p.c.
92914-5	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
92914-6	Formic acid	12½ p.c.	8 p.c.
92914-7	Lead acetate, neutral	15 p.c. (10 p.c.)	12.5 p.c.
92914-8	Methacrylic acid	15 p.c. (Free)	12.5 p.c.
92914-9	Methyl acrylate	15 p.c. (Free)	12.5 p.c.
92914-10	Methyl formate for use in the manufacture of dimethyl-formamide	15 p.c. (Free)	Free
92914-12	Benzoic acid	15 p.c.	10 p.c.

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Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92915 - Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
92915-1	Other than the following	15 p.c.	12.5 p.c.
92915-2	Dimethyl terephthalate	15 p.c. (Free)	9.2 p.c.
92915-7	Terephthalic acid	15 p.c.	Free
92915-8	Maleic anhydride	15 p.c.	9.2 p.c.
	92916 - Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
92916-1	Other than the following	15 p.c.	12.5 p.c.
92916-2	Antimony lactate	15 p.c. (Free)	Free
92916-3	Antimony potassium tartrate	15 p.c. (Free)	Free
92916-4	Diacetoneketogulonic acid	15 p.c. (Free)	Free
92916-5	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
92916-6	Gallic acid	15 p.c. (Free)	Free
92916-7	Monocalcium citrate	15 p.c. (Free)	Free
92916-8	Potassium bitartrate	10 p.c.	8.5 p.c.
92916-9	Tartaric acid	10 p.c.	8.5 p.c.
92916-10	Tricalcium citrate for use in the manufacture of citric acid and sodium citrate	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
92916-11	<p>92916 - Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>Lactic acid, acetylsalicylic acid and sodium salts; lactic acid salts; sodium potassium tartrate; barium citrate; butyl citrate; acetyl tributyl citrate; sodium gluconate; gluconic acid and salts; hydroxy acetic acid; salicylic acid and salts</p>	15 p.c.	Free
92917-1	<p>92917 - Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>Other than the following</p>	15 p.c.	12.5 p.c.
92918-1	<p>92918 - Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>Other than the following</p>	15 p.c.	12.5 p.c.
92918-2	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
92919-1	<p>92919 - Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>Other than the following</p>	15 p.c.	12.5 p.c.
92919-2	Sodium glycerol phosphate, calcium glycerol phosphate and dibromopropyl phosphate	15 p.c.	Free
92920-1	92920 - Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	15 p.c.	Free
92921-1	92921 - Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	15 p.c.	12.5 p.c.
92922-1	<p>92922 - Amine-function compounds:</p> <p>Other than the following</p>	15 p.c.	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92923 - Single or complex oxygen-function amino-compounds:		
92923-1	Other than the following	15 p.c.	12.5 p.c.
92923-4	N-(tri decyl oxypropyl) propylenediamine for use in the manufacture of N-(tri decyl oxypropyl) propylene-diamine acetate for the concentration of ores	15 p.c. (Free)	Free
92923-6	Ethanolamines	15 p.c.	11.5 p.c.
92924-1	92924 - Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins	15 p.c.	12.5 p.c.
92925-1	92925 - Amide-function compounds	15 p.c.	12.5 p.c.
	92926 - Imide-function compounds and imine-function compounds:		
92926-1	Other than the following	15 p.c.	12.5 p.c.
92926-2	Succinimide; guanidine; diorthotolyl-guanidine	15 p.c.	Free
	92927 - Nitrile-function compounds:		
92927-1	Other than the following	15 p.c.	12.5 p.c.
92927-2	Ethylene cyanohydrin, methylene glycine nitrile, nitro benzo nitrile and benzonitrile ester	15 p.c.	Free
92927-3	Adiponitrile	15 p.c.	10 p.c.
92927-4	Acrylonitrile	15 p.c.	6.3 p.c.
92928-1	92928 - Diazo-, azo-, and azoxy-compounds	15 p.c.	Free
92929-1	92929 - Organic derivatives of hydrazine or of hydroxylamine	15 p.c.	Free
	92930 - Compounds with other nitrogen-functions:		
92930-1	Other than the following	15 p.c.	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92931 - Organo-sulphur compounds:		
92931-1	Other than the following	15 p.c.	12.5 p.c.
92931-2	Xanthates	15 p.c.	10 p.c.
92932-1	92932 - Organo-arsenic compounds	15 p.c.	Free
	92933 - Organo-mercury compounds:		
92933-1	Other than the following	15 p.c.	12.5 p.c.
92933-2	Phenyl mercuric acetate	15 p.c.	Free
	92934 - Other organo-inorganic compounds:		
92934-1	Other than the following	15 p.c.	12.5 p.c.
92934-2	Tri-isobutyl aluminum and iso-prenyl aluminum	15 p.c.	10 p.c.
	92935 - Heterocyclic compounds; nucleic acids:		
92935-1	Other than the following	15 p.c.	12.5 p.c.
92935-3	Essential oils, natural or synthetic	7½ p.c.	5 p.c.
92935-5	Morpholine	15 p.c.	9.2 p.c.
92936-1	92936 - Sulphonamides	15 p.c. (10 p.c.)	9.2 p.c.
92937-1	92937 - Sultones and sultams	15 p.c. (10 p.c.)	9.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
92938-1	92938 - Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and inter-mixtures of the foregoing, whether or not in any solvent	15 p.c. (10 p.c.)	9.2 p.c.
92939-1	92939 - Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones	15 p.c. (10 p.c.)	9.2 p.c.
	92940 - Enzymes:		
92940-1	Other than the following	15 p.c. (10 p.c.)	9.2 p.c.
92940-2	Papain	5 p.c.	4 p.c.
92941-1	92941 - Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	15 p.c. (10 p.c.)	9.2 p.c.
	92942 - Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		
92942-1	Other than the following	15 p.c. (10 p.c.)	9.2 p.c.
92942-2	Nicotine and its salts	15 p.c. (Free)	9.2 p.c.
92942-3	Salts of quinine and quinidine	15 p.c. (Free)	9.2 p.c.
92942-4	Caffeine and its salts	12½ p.c. (10 p.c.)	8 p.c.
	92943 - Sugars, chemically pure, other than sucrose and glucose, but including lactose; sugar ethers and sugar esters, and their salts, other than products of headings 92939, 92941 and 92942:		
92943-1	Other than the following	15 p.c. (10 p.c.)	10 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92944 - Antibiotics:		
92944-1	Other than the following	15 p.c. (10 p.c.)	9.2 p.c.
	92945 - Other organic compounds:		
92945-1	Other than the following	15 p.c.	12.5 p.c.
92945-2	Copper acetoarsenite (Paris green)	7½ p.c.	6.3 p.c.
	The following, when not for use as fertilizers:		
Ex. 93100-4	Tankage	† Free	Free
93102-1	Ammonium nitrate, whether or not coated or prilled	† Free 10 p.c. (Free)	Free Free
93102-3	Ammonium sulphonitrate; calcium nitrate - magnesium nitrate	15 p.c. (Free)	Free
93102-4	Calcium cyanamide (cyanamid, lime nitrogen) containing, in the dry state, not more than 25 per cent by weight of nitrogen, whether or not treated with oil	15 p.c. (Free)	Free
93102-5	Calcium nitrate containing, in the dry state, not more than 16 per cent by weight of nitrogen	15 p.c. (Free)	Free
93102-7	Urea, whether or not coated or prilled	15 p.c. (Free)	Free
93103-1	Calcium hydrogen phosphate (calcium phosphate, dibasic) containing, in the dry state, not less than 0.2 per cent by weight of fluorine	15 p.c. (Free)	Free
93103-2	Calcium phosphates, disintegrated (calcined), (thermophosphates and fused phosphates); superphosphates (single, double or triple)	15 p.c. (Free)	9.2 p.c.
93104-1	Magnesium sulphate-potassium sulphate containing not more than 30 per cent by weight of K ₂ O	15 p.c. (Free)	Free

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	The following when not for use as fertilizers:		
93104-4	Potassium sulphate containing, in the dry state, not more than 52 per cent by weight of K_2O	15 p.c. (Free)	Free
93105-1	Ammonium phosphates containing, in the dry state, not less than 6 mg. of arsenic per kg.	15 p.c. (Free)	Free
93201-1	93201 - Tanning extracts of vegetable origin	10 p.c. (Free)	Free
	93202 - Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives:		
Ex. 93202-1	Tannins (tannic acids) including water-extracted gall-nut tannin	15 p.c. (Free)	12.5 p.c.
93202-2	The salts, ethers, esters and other derivatives of the foregoing	15 p.c.	12.5 p.c.
	93203 - Synthetic tanning substances, whether or not mixed with natural tanning materials; artificial bates for pretanning (for example, of enzymatic, pancreatic or bacterial origin):		
93203-1	Other than the following	15 p.c. (Free)	Free
93203-2	Sodium formaldehyde naphthalene sulphonates	15 p.c.	12.5 p.c.
	93204 - Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:		
93204-1	Other than the following	15 p.c. (Free)	Free
93204-2	Vegetable materials for use as edible colourings	10 p.c.	8.5 p.c.
	93205 - Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:		
Ex. 93205-1	Other than the following	15 p.c. 10 p.c. (Free)	Free Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93205 - Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:		
93205-2	Quinacridone pigment dyestuffs	15 p.c. (5 p.c.)	12.5 p.c.
93205-3	Pigment dyestuffs, n.o.p.	15 p.c.	12.5 p.c.
93206-1	93206 - Colour lakes	15 p.c.	12.5 p.c.
	93207 - Other colouring matter; inorganic products of a kind used as luminophores:		
93207-1	Other than the following	12½ p.c. 15 p.c. (5 p.c.)	5 p.c. 5 p.c.
93207-2	Black polyethylene masterbatch	15 p.c. (10 p.c.)	9.2 p.c.
93207-3	Inorganic pigments, n.o.p.	15 p.c.	12.5 p.c.
93207-5	Lithopone	12½ p.c.	10.5 p.c.
93207-6	Titanium whites, not including pure titanium dioxide	12½ p.c.	10 p.c.
93207-7	Ultramarine	10 p.c.	8.5 p.c.
93207-8	Zinc grey	12½ p.c.	10.5 p.c.
93208-1	93208 - Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit, in the form of powder, granules or flakes, but not other glass . . .	15 p.c.	10 p.c.
	93209 - Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; pearl essence; stamping foils; dyes in forms or packages for sale at retail:		
93209-1	Other than the following	15 p.c.	9.2 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93209 – Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; pearl essence; stamping foils; dyes in forms or packages for sale at retail:		
93209-2	Pearl essence, natural or synthetic	15 p.c. (Free)	Free
	93210 – Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories:		
93210-1	Other than the following	15 p.c.	10 p.c.
93210-2	Water colours, in liquid or powder form, in jars, bottles or tins	15 p.c.	12.5 p.c.
93211-1	93211 – Prepared driers	15 p.c.	12.5 p.c.
93212-1	93212 – Glaziers' putty; grafting putty; painters' fillings, and stopping, sealing and similar mastics, including resin mastics and cements	15 p.c.	12.5 p.c.
93213-1	93213 – Writing ink, printing ink and other inks	15 p.c.	12.5 p.c.
93402-1	93402 – Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	15 p.c.	12.5 p.c.
	93404 – Synthetic wax; waxes containing synthetic wax:		
93404-1	Other than the following	10 p.c.	6.8 p.c.
93404-2	Polyethylene of a number-average molecular weight not exceeding 4,000	10 p.c. (Free)	8.5 p.c.
93404-3	Waxes containing synthetic wax	15 p.c.	9.2 p.c.
93404-4	Diamides, structurally the reaction product of ethylenediamine with fatty acids of heading 91510, for use in the manufacture of moulded articles of wood pulp composition	10 p.c. (Free)	8.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93404 - Synthetic wax; waxes containing synthetic wax:		
93404-5	Fatty alcohols, without admixture, for use in the manufacture of synthetic detergents	10 p.c. (Free)	8.5 p.c.
	93601 - Propellent powders:		
93601-1	Other than the following	15 p.c. (10 p.c.)	12.5 p.c.
93602-1	93602 - Prepared explosives other than propellent powders	15 p.c. (12½ p.c.)	12.5 p.c.
93708-1	93708 - Chemical products and flash light materials, of a kind and in a form suitable for use in photography	15 p.c.	12.5 p.c.
93802-1	93802 - Animal black (for example, bone black and ivory black), including spent animal black	15 p.c. (Free)	Free
	93803 - Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products:		
Ex. 93803-1	Other than the following	15 p.c. (Free)	Free
93803-2	Activated clay	15 p.c.	12.5 p.c.
93803-3	Activated perlite	15 p.c. (10 p.c.)	12.5 p.c.
93803-4	Expanded perlite, ground for use in filtering	10 p.c.	8.5 p.c.
93804-1	93804 - Ammoniacal gas liquors and spent oxide produced in coal gas purification	15 p.c.	12.5 p.c.
93805-1	93805 - Tall oil	15 p.c. (Free)	9.2 p.c.
93806-1	93806 - Concentrated sulphite lye	15 p.c.	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
Ex. 93808-1	93808 - Rosin and resin acids, and derivatives thereof other than ester gums included in heading 93905; rosin spirit and rosin oils	15 p.c. (Free)	9.2 p.c.
Ex. 93809-1	93809 - Wood tar; wood tar oils (other than the composite solvents or thinners falling within heading 93818); wood creosote; wood naphtha; acetone oil	15 p.c. (Free)	Free
	93810 - Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products:		
Ex. 93810-1	Other than the following	15 p.c. (Free)	Free
93810-2	Foundry core binders	15 p.c. (10 p.c.)	12.5 p.c.
	93812 - Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:		
93812-1	Other than the following	15 p.c.	12.5 p.c.
93812-2	Preparations of these kinds having the quality of starch per pound	1 ct.	.9 ct.
93812-3	Prepared mordants	15 p.c. (Free)	Free
93812-4	Rosin sizing	15 p.c. (7½ p.c.)	12.5 p.c.
93813-1	93813 - Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes	15 p.c.	12.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93814 - Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:		
93814-1	Other than the following	15 p.c.	12.5 p.c.
93814-2	Anti-knock preparations, n.o.p.	15 p.c. (10 p.c.)	12.5 p.c.
93814-3	Anti-knock preparations of tetraethyl lead or tetramethyl lead in which tetraethyl lead or tetramethyl lead is the preponderant constituent by weight	10 p.c.	8.5 p.c.
93815-1	93815 - Prepared rubber accelerators	15 p.c.	12.5 p.c.
93816-1	93816 - Prepared culture media for development of micro-organisms	20 p.c. (Free)	12.5 p.c.
93817-1	93817 - Preparations and charges for fire-extinguishers, not including charged fire-extinguishing grenades	15 p.c.	12.5 p.c.
93818-1	93818 - Composite solvents and thinners for varnishes and similar products	15 p.c.	12.5 p.c.
	93819 - Chemical products and preparations of the chemical or allied industries (not including those consisting of mixtures of natural products other than compounded extenders for paints), n.o.p.; residual products of the chemical or allied industries, n.o.p.; not including soap, nor pharmaceutical, flavouring, perfumery, cosmetic or toilet preparations:		
93819-1	Other than the following	15 p.c.	12.5 p.c.
93819-2	Alkyl aryl hydrocarbons, unsulphonated reaction blends	15 p.c. (10 p.c.)	Free
93819-3	Anti-freezing compounds	15 p.c.	12.5 p.c.
93819-4	Blends of tall oil and tall oil pitch without other admixture	15 p.c. (Free)	Free
93819-5	Catalyst preparations for cracking petroleum, other than the fluid-bed type	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93819 - Chemical products and preparations of the chemical or allied industries (not including those consisting of mixtures of natural products other than compounded extenders for paints), n.o.p.; residual products of the chemical or allied industries, n.o.p.; not including soap, nor pharmaceutical, flavouring, perfumery, cosmetic or toilet preparations:		
93819-6	Coal tar dye intermediates in solvents	15 p.c. (Free)	12.5 p.c.
93819-7	Fusel oil	15 p.c. (Free)	12.5 p.c.
93819-8	Hydrolized animal matter for use as retarder	10 p.c.	8.5 p.c.
93819-10	Skimmings, dried or not, from residual lyes from the manufacture of wood pulp by the alkali or sulphate processes	15 p.c. (Free)	Free
93819-11	Tin-based stabilizers for synthetic resins	15 p.c. (Free)	12.5 p.c.
93819-14	Materials, of a class or kind not made in Canada, which otherwise would be classified under tariff item 93819-1, for use only as catalysts in Canadian manufactures	15 p.c. (Free)	Free
	93901 - Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):		
	(a) Without admixture other than an agent necessary to prevent caking, including scrap and waste; aqueous emulsions, aqueous dispersions or aqueous solutions, without other admixture:		
93901-1	Other than the following	10 p.c. (Free)	6.8 p.c.
93901-2	Polyamide epichlorohydrins	10 p.c. (7½ p.c.)	8.5 p.c.
93901-3	Polycaprolactam	10 p.c. (7½ p.c.)	8.5 p.c.
93901-4	Urea formaldehydes	10 p.c. (7½ p.c.)	8.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
93901-9	93901 - (con.) (a) (con.) Alkyds; Polyethylene terephthalate; Polyester type, n.o.p.; Polyesters, saturated, n.o.p.; Polyesters unsaturated, n.o.p.	10 p.c.	9.5 p.c.
93901-10	Epoxies; Melamine-formaldehydes; Phenol-formaldehydes; Polyamides; Polybutylene adipate; Polyethers; Polypropylene adipate; All the foregoing not including ion-exchange resins	10 p.c.	8.5 p.c.
	(b) In organic solvents, where the weight of the solvent does not exceed 50 per cent of the weight of the solution, without other admixture:		
93901-21	Other than the following	12½ p.c. (7½ p.c.)	8 p.c.
93901-22	Urea formaldehydes	12½ p.c. (10 p.c.)	10 p.c.
93901-23	Alkyds; Polyethylene terephthalate; Polyester type, n.o.p.; Polyesters, saturated, n.o.p.; Polyesters, unsaturated, n.o.p.	12½ p.c.	11 p.c.
93901-24	Epoxies; Melamine-formaldehydes; Phenol-formaldehydes; Polyamides	12½ p.c.	10 p.c.
	(c) Moulding compositions, n.o.p., including scrap or waste, whether or not completely formulated; such compositions in the form of not fully cured preforms for compression moulding:		
93901-41	Other than the following	12½ p.c. (Free)	8 p.c.
93901-42	Polyurethanes	12½ p.c. (7½ p.c.)	10 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93901 - (con.)		
	(c) (con.)		
93901-43	Silicones	12½ p.c. (7½ p.c.)	10 p.c.
93901-44	Urea formaldehydes	12½ p.c. (10 p.c.)	10 p.c.
93901-50	Alkyds; Polyethylene terephthalate; Polyester type, n.o.p.; Polyesters saturated, n.o.p.; Polyesters unsaturated, n.o.p.	12½ p.c.	11 p.c.
93901-51	Compositions containing more than 50 p.c., by weight, of toluene diisocyanate; Epoxies; Melamine-formaldehydes; Phenol-formaldehydes; Polyamides; Polyether polyols	12½ p.c.	10 p.c.
	(d) Compositions, n.o.p., composed entirely or predominantly of the condensation, polycondensation and polyaddition materials of sub-heading (a) of this heading:		
93901-61	Other than the following	15 p.c.	10 p.c.
93901-62	Alkyds; Polyethylene terephthalate; Polyester type, n.o.p.; Polyesters saturated, n.o.p.; Polyesters unsaturated, n.o.p.	15 p.c.	11 p.c.
	(e) Admixed with other materials to form glues or adhesives packaged or in bulk:		
93901-71	Other than the following	17½ p.c.	12.5 p.c.
	(f) Foamed and expanded, in logs, sheets, blocks, boards, flakes, granules, powder, shreds, scrap or waste:		
93901-75	Other than the following	15 p.c.	13.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93901 - (con.)		
	(g) Plates, sheets, film, sheeting, strip; lay-flat or other tubing, blocks, bars, rods, sticks, non-textile monofilament and other profile shapes imported in lengths, all produced in uniform cross-section:		
93901-81	Other than the following	17½ p.c.	13.5 p.c.
	93902 - Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):		
	(a) Without admixture other than an agent necessary to prevent caking, including scrap and waste; aqueous emulsions, aqueous dispersions or aqueous solutions, without other admixture:		
93902-1	Other than the following	10 p.c. (Free)	6.8 p.c.
93902-2	Polyacrylic type, including polymethacrylic, emulsions or dispersions	10 p.c. (7½ p.c.)	8.5 p.c.
93902-3	Polyethylene type	10 p.c.	9.5 p.c.
93902-4	Polypropylene type	10 p.c.	9.5 p.c.
93902-12	Acrylonitrile-butadiene-styrene type; styrene-acrylonitrile type	10 p.c.	9.5 p.c.
93902-13	Polyvinyl chloride type including polyvinyl chloroacetate; polystyrene type, n.o.p.	10 p.c.	9.5 p.c.
93902-14	Polyisobutylene type	10 p.c. (5 p.c.)	5 p.c.
93902-15	Coumarone-indene type; Hydrocarbon type, n.o.p., with a number-average molecular weight of less than 2,000, a minimum iodine number of 20, a mixed aniline point (°C) between 30 and 60, and a ring and ball softening point (ASTM E28) of less than 130°C; Polymethyl methacrylate type; Polyvinyl acetate type; All the foregoing not including ion-exchange resins	10 p.c.	8.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93902 - (con.)		
	(b) In organic solvents, where the weight of the solvent does not exceed 50 per cent of the weight of the solution, without other admixture:		
93902-21	Other than the following	12½ p.c. (7½ p.c.)	8 p.c.
93902-22	Polystyrene type; polyethylene type; polyvinyl chloride type including polyvinyl chloroacetate; polypropylene type; acrylonitrile-butadiene-styrene type; styrene acrylonitrile type	12½ p.c.	11 p.c.
93902-23	Coumarone-indene types; Hydrocarbon type, n.o.p., with a number-average molecular weight of less than 2,000, a minimum iodine number of 20, a mixed aniline point (°C) between 30 and 60, and a ring and ball softening point (ASTM E28) of less than 130°C; Polyacrylic type; Polyisobutylene type; Polyvinyl acetate type	12½ p.c.	10 p.c.
	(c) Moulding compositions, n.o.p., including scrap or waste, whether or not completely formulated; such compositions in the form of not fully cured preforms for compression moulding:		
93902-41	Other than the following	12½ p.c. (Free)	8 p.c.
93902-42	Polyethylene type	12½ p.c.	11 p.c.
93902-43	Polypropylene type	12½ p.c.	11 p.c.
93902-46	Polystyrene type, n.o.p.; polyvinyl chloride type including polyvinyl chloroacetate	12½ p.c.	11 p.c.
93902-47	Acrylonitrile-butadiene-styrene type; styrene-acrylonitrile type	12½ p.c.	11 p.c.
93902-48	Polyacrylic type; Polyvinyl acetate type; Polymethyl methacrylate type	12½ p.c.	10 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93902 - (con.)		
	(d) Compositions, n.o.p., composed entirely or predominantly of the polymerisation and copolymerisation materials of subheading (a) of this heading:		
93902-61	Other than the following	15 p.c.	10 p.c.
93902-62	Polyethylene type; polypropylene type; polyvinyl chloride type including polyvinyl chloroacetate; polystyrene type; acrylonitrile-butadiene-styrene type; styrene-acrylonitrile type	15 p.c.	11 p.c.
93902-71	(e) Admixed with other materials to form glues or adhesives packaged or in bulk	17½ p.c.	12.5 p.c.
	(f) Foamed and expanded, in logs, sheets, blocks, boards, flakes, granules, powder, shreds, scrap or waste:		
93902-75	Other than the following	15 p.c.	13.5 p.c.
	(g) Plates, sheets, film, sheeting, strip; lay-flat or other tubing, blocks, bars, rods, sticks, non-textile monofilament and other profile shapes imported in lengths, all produced in uniform cross-section:		
93902-81	Other than the following	17½ p.c.	13.5 p.c.
93902-82	Polyethylene type	17½ p.c.	13.5 p.c.
93902-83	Polymethyl methacrylate type plates, sheets, film, sheeting and strip	17½ p.c. (10 p.c.)	13.5 p.c.
93902-84	Polypropylene type	17½ p.c.	13.5 p.c.
	93903 - Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers or other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); not including vulcanised fibre:		
	(a) Without admixture; aqueous emulsions, aqueous dispersions or aqueous solutions, without other admixture; cellulose nitrate with not more than 35 per cent by weight of a dampening agent other than an organic solvent qualifying the product for entry under sub-heading (b):		
93903-1	Other than the following	15 p.c. (10 p.c.)	9.2 p.c.


SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	93903 - (con.)		
	(a) (con.)		
93903-2	Cellulose nitrate, dynamite grade	15 p.c. (10 p.c.)	7.5 p.c.
93903-3	Sodium carboxymethyl cellulose	15 p.c.	12.5 p.c.
93903-21	(b) In organic solvents, where the weight of the solvent, except for collodions, does not exceed 50 per cent of the weight of the solution, without other admixture	10 p.c. (7½ p.c.)	7.5 p.c.
93903-41	(c) Moulding compositions, n.o.p., including scrap or waste; whether or not completely formulated; such compositions in the form of not fully cured preforms for compression moulding	10 p.c. (Free)	Free
93903-61	(d) Compositions, n.o.p., composed entirely or predominantly of the cellulosic materials of sub-heading (a) or of the collodions of sub-heading (b) of this heading	10 p.c. (7½ p.c.)	7.5 p.c.
93903-71	(e) Admixed with other materials to form glues or adhesives packaged or in bulk	17½ p.c.	12.5 p.c.
93903-75	(f) Foamed and expanded, in logs, sheets, blocks, boards, flakes, granules, powder, shreds, scrap or waste	15 p.c.	12.5 p.c.
	(g) Plates, sheets, film, sheeting, strip; lay-flat or other tubing, blocks, bars, rods, sticks, non-textile monofilament and other profile shapes imported in lengths, all produced in uniform cross-section:		
93903-81	Other than the following	15 p.c. (10 p.c.)	12.5 p.c.
93903-82	Regenerated cellulose	15 p.c.	12.5 p.c.
93904-1	93904 - Hardened proteins (for example, hardened casein and hardened gelatin)	10 p.c. (Free)	8.5 p.c.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
93905-1	93905 - Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber)	10 p.c. (8½ p.c.)	8.5 p.c.
	93906 - Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; not including other vegetable saps and extracts, pectic substances, pectinates and pectates, agar-agar and other mucilages and thickeners derived from vegetable products, albuminoidal substances, glues, nor linnoxyn:		
93906-1	Other than the following	15 p.c.	12.5
93906-2	Alginic acid salts	15 p.c. (10 p.c.)	10 p.c.
	93907 - Articles of materials of the kinds described in headings 93901 to 93906 inclusive, n.o.p.:		
93907-1	Other than the following (but not including parts for slide fasteners)	17½ p.c.	13.5 p.c.

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