

Generalized System of Preferences

HANDBOOK ON THE SCHEME OF CANADA

UNCTAD Technical Cooperation Project on Market Access,
Trade Laws and Preferences

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CONTENT

	Page
Preface.....	v
1. Background.....	vii
2. Product coverage.....	vii
3. Depth of tariff cuts.....	vii
4. Safeguard measures.....	vii
5. Rules of origin.....	viii
6. Handicraft products.....	xii
7. Special treatment for least developed countries.....	xiv
8. Other tariff treatments.....	xiv

ANNEXES

I. Product groups under the schedule of the Customs Tariff of Canada	5
II. List of countries and territories, and applicable tariff treatment	9
III. Expansion of LDCT product coverage	17
IV. Rules of origin	25
V. List of product coverage and applicable MFN, GPT and LDCT treatment.....	41

PREFACE

This Handbook is intended to give, in a consolidated and concise form, information regarding the tariff advantages available to developing countries under the scheme of generalized preferences of Canada, and the conditions under which the goods qualify for preferential treatment on importation into Canada. Information about two other preferential concessions of interest to certain specified developing countries is provided, as well as a description of the special regime of handicraft products.

The Handbook has been prepared by the UNCTAD Technical Cooperation Project on Market Access, Trade Laws and Preferences (INT/97/A06) primarily for use within the context of project activities.

It should be noted that the description of products is given in terms of the Harmonized Commodity and Description and Coding System on which the Canadian Customs Tariff is based. The UNCTAD secretariat appreciates the assistance and cooperation of the Canadian Government in the preparation of this Handbook.

Although based on official texts, the Handbook cannot be regarded as a substitute for those texts. Further information may be obtained by writing to the:

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1. BACKGROUND

Canadian legislation implementing a system of tariff preferences in favour of developing countries was brought into effect on 1 July 1974 as part of a concerted international effort by industrialized countries to help developing countries to expand their exports and thus increase their foreign exchange earnings.

After an initial period of 10 years, the Canadian scheme was renewed in 1984 with a number of improvements, including expanded coverage. Similarly, the scheme was renewed again in 1994 until 2004.

The General Preferential Tariff (GPT)¹ rates and coverage were reviewed in 1995 to take into account the effect of erosion on the margin of preference of the Uruguay Round on Multilateral Trade Negotiations. The review resulted in an expansion of product coverage and lower GPT rates of duty.

On 1 September 2000, Canada added an extra 570 tariff lines² to the list of duty-free tariff items for the benefit of the least developed beneficiaries (LDCT). This new coverage includes a wide range of agricultural and fish products as well as a number of other industrial goods such as iron and steel, chemical products, toys and games.

2. PRODUCT COVERAGE

Canada grants tariff preferences for selected agricultural and industrial products of export interest to developing countries. Some products, such as certain textiles, footwear, products of the chemical, plastic and allied industries, specialty steels and electron tubes, are excluded from the scheme.

3. DEPTH OF TARIFF CUTS

GPT rates range from duty-free to reductions in the most-favoured-nation (MFN) rate. A detailed list of products covered by the scheme and applicable GPT and LDCT treatment is appended as Annex V. The updated Customs Tariff of Canada for 2001 can be found at the following Internet address:

http://www.ccr-aadrc.gc.ca/customs/general/publications/customs_tariff_toc2001-e.html .

4. SAFEGUARD MEASURES

In accordance with Article XIX of the General Agreement on Tariffs and Trade (GATT 1994), Canada may take emergency action in respect of products that are imported in such

¹ The GPT is the Canadian designation of the GSP scheme.

² The list of the 570 tariff items is appended as Annex III.

quantities and under such conditions as to cause or threaten to cause serious injury to domestic producers of like or directly competitive products by withdrawing or modifying its preferential concession. Under the legislation, the Canadian International Trade Tribunal (CITT) may be directed by the Minister of Finance to conduct an inquiry into any complaint submitted by a Canadian producer claiming that he has suffered or may suffer injury as a result of factors connected with the Anti-Dumping Code and the Code on Subsidies and Countervailing Duties of the World Trade Organization (WTO) (GATT 1994). If it is satisfied that there is a prima facie case of injury, and it judges that the removal of the GPT concession would remove the injury, it will conduct a public inquiry and make recommendations to the Government. According to the recommendation of the CITT, the Government may withdraw the GPT concession or establish tariff rate quotas.

5. RULES OF ORIGIN

In order to be eligible for GPT rates and LDCT duty-free access, products from beneficiary countries must meet origin criteria and comply with the rule of direct consignment prescribed by Canada. The origin of the goods must be supported by the prescribed documentary evidence.

The official Canadian regulation on rules of origin for GPT purposes - Memorandum D11-4-4 of 30 March 2001 - is attached as Annex IV.

(a) Wholly obtained goods

The following goods shall be deemed to be bona fide the product of a beneficiary country and to have originated in the beneficiary country:

- (a) Mineral products extracted from the soil or seabed of the country;
- (b) Vegetable products harvested in the country;
- (c) Live animals born and raised in the country;
- (d) Products obtained in the country from live animals;
- (e) Products obtained by hunting or fishing in the country;
- (f) Products of sea fishing and other marine products taken from the sea by vessels of the country;
- (g) Products made on board factory ships of the country exclusively from products referred to in paragraph (f);
- (h) Waste and scrap resulting from manufacturing operations of the country;
- (i) Used articles of the country imported into Canada for use only for the recovery of raw materials; and
- (j) Goods produced in the country exclusively from the products referred to in paragraphs (a) to (h)

(b) Goods with an import content

Products manufactured in a beneficiary country wholly or partly from materials, parts or components originating outside the country or of undetermined or unknown origin are deemed to be bona fide the growth, produce or manufacture of the beneficiary country if the value³ of the import content amounts to not more than 40 per cent or, in the case of a least developed country, not more than 60 per cent of the ex-factory price⁴ of the goods as packed for shipment to Canada (percentage criterion).

Global cumulation and donor country content

In calculating the maximum import content allowance for GPT beneficiary countries (40 per cent), any materials used in the manufacture or production of the goods originating from any other GPT beneficiary country (global cumulation) or from Canada (donor country content rule) and any packing required for the transportation of the goods, but not including packing in which the goods are ordinarily sold for consumption in the beneficiary country, shall be deemed to have originated in the beneficiary country and thus shall not be counted towards the qualifying maximum 40 per cent of import content.

For the purposes of calculating the qualifying percentage of maximum import allowance, under global cumulation, all beneficiary countries are regarded as one single customs area. All value-added and manufacturing processes performed in other beneficiary countries may be integrated to meet the qualifying maximum import content requirement.

For the least developed beneficiary countries the maximum import content allowance is 60 per cent of the ex-factory price of the product. Materials used in the manufacture or production of the goods which originate in any other LDCT or Canada shall be considered as domestic content. However, goods, parts, or materials used in the production of the goods that enter the commerce of any country other than a LDCT lose LDCT status.

³ The value of imported inputs is defined as their customs value at the time of importation into the preference-receiving country or, in the case of inputs of undetermined origin, the earliest ascertainable price paid for them in that country.

⁴ The ex-factory price is the total value of: (a) materials, (b) parts, (c) factory overhead, (d) labour, (e) any other reasonable cost incurred during the normal manufacturing process (e.g. duties and taxes paid on materials imported into a beneficiary country and not refunded when the goods were exported) and (f) a reasonable profit. Any costs incurred subsequent to the goods leaving the factory, such as freight, loading and temporary storage, are not included in the ex-factory price calculation.

Examples for calculating the percentage of import content under global cumulation and the donor country content rule

1. Radio sets manufactured in the Philippines, ex-factory price per unit C\$100 with the following imported materials, parts and components:

- (i) Integrated circuits and diodes made in Japan, value per radio set C\$45; and
- (ii) Speakers made in Hong Kong (China), value per radio C\$15.

The imported inputs in this case amount to C\$45 (integrated circuits and diodes), accounting for 45 per cent of the ex-factory price, whereas under global cumulation the speakers are considered as developing country input. However, the radio sets do not qualify as originating products, because the value of the import content exceeds 40 per cent of the ex-factory price. If the integrated circuits and diodes had been made in Canada, they would count as preference-giving country content, and the radio sets would qualify as originating products.

2. Radio set manufactured in Bangladesh, ex-factory price per unit C\$100, with the following imported materials, parts and components:

- (i) Integrated circuits and diodes made in Japan, value per radio set C\$45; and
- (ii) Speakers made in India, value per radio set C\$15.

The imported inputs in this case amount to C\$45, accounting for 45 per cent of the ex-factory price. Since Bangladesh is designated as a least developed country, the import content does not exceed the 60 per cent allowed and the product qualifies as an originating product.

As of 1 September 2000, the existing LDCT minimum local content (40 per cent of the ex-factory price of the goods packed for shipment to Canada) can now include a value of up to 20 per cent of the ex-factory price of the goods from GPT-eligible countries. For example, if 40 per cent of the total ex-factory price of a radio receiver has been incurred in Bangladesh (LDCT), even though 20 per cent of that 40 per cent was incurred in China (GPT), the goods, when imported into Canada, are now deemed to contain qualifying content for LDCT purposes.

(c) Unit of qualification

For the purpose of determining the origin of goods, each article in a shipment shall be considered separately, except where a tariff item specifies that a group, set or assembly shall be considered to be one article. Furthermore, tools, parts and accessories imported with an article, which constitute the standard equipment customarily included in the sale of articles of that kind, and the price of which is included in that of the article and for which no separate charge is made, shall be considered as forming a whole with the article. An unassembled article that is imported in more than one shipment because it is not feasible for transport or production reasons to import it in one shipment shall be considered to be one article.

(d) Direct consignment

The goods for which preferential treatment is claimed must be shipped directly from the preference-receiving country of origin to a Canadian consignee in Canada.

In the case of goods imported into Canada from a beneficiary country but passing in transit through the territory of an intermediate country, these will lose their GPT eligibility unless:

- They remain under customs transit control in the intermediate country;
- They do not undergo any operations in the intermediate country other than unloading, reloading, splitting up of loads or operations required to keep the goods in good condition;
- They do not enter into the trade or consumption in the intermediate country;
- They do not remain in temporary storage in the intermediate country for a period exceeding six months.

(e) Documentary evidence

The goods for which the GPT is claimed shall be invoiced separately from other goods and must be accompanied by a GSP Certificate of Origin Form A or the Exporter's Statement of Origin (see Annex III which also includes the relevant completion instructions).

Canada does not require the GSP Certificate of Origin Form A to be stamped and signed by an authority designated by the beneficiary country. Therefore, the Certificate of Origin Form A does not have to be an original and Field No. 11 in the certificate may be left blank. The Certificate of Origin Form A or the Exporter's Statement of Origin must be signed by the exporter in the beneficiary country from which the goods were consigned to Canada. It must bear a full description of the goods and the marks and numbers of the package and must be cross-referenced to the customs invoice.

A consignee in Canada must be identified in Field No. 2 to ensure that the exporter in the beneficiary country certified the origin of the goods according to Canadian rules of origin. The consignee is the person or company, whether it is the importer, agent, or other party in Canada, to which goods are shipped under a through bill of lading (TBL) and is so named in the bill. The only exception to this condition may be considered when 100 per cent of the value of the goods (wholly obtained goods) originates in the beneficiary country in question, in which case no consignee is required.

The Form A or the Exporter's Statement is not required for GPT-eligible goods imported in a traveller's baggage or consigned from an individual in the beneficiary country to an individual in Canada and declared at the time of importation as/and not intended for resale.

6. HANDICRAFT PRODUCTS

(a) General

Canada grants duty-free entry for handicraft products classified under Tariff Item 9987.00.00 of the Canadian Customs Tariff. This treatment is granted on condition that the products concerned:

- (i) Qualify for GPT treatment;
- (ii) Are listed in the schedule of handicraft goods;
- (iii) Meet the definition laid down for that purpose; and
- (iv) Are covered by special documentary evidence

The following handicraft goods, originating in a country entitled to the benefits of the General Preferential Tariff, having forms or decorations that are traditionally used by the indigenous people or representing any national, territorial or religious symbols of the geographical region where produced, having acquired their essential characteristics by the handiwork of individual craftsmen using tools held by hand or tools not powered by machines other than those powered by hand or foot, being non-utilitarian and not copies or imitations of handicraft goods of any country other than the country in which they originate, and not produced in large quantities by sophisticated tools or by moulding:

- Puppets, musical instruments (other than guitars, viols, harpsichords or copies of antique instruments), gourds and calabashes, incense burners, retablos, fans, screens, lacquer ware, hand-carved picture frames, hand-carved figurines of animals, and religious symbols and statuettes, composed wholly or in chief part by value of wood, if not more than their primary shape is attained by mechanically powered tools or machines;
- Ornaments, mirrors and figurines, composed wholly or in chief part by value of bread dough; hookahs, nargiles, candelabra and incense burners, composed wholly or in chief part by value of clay;
- Figurines, fans, hats, musical instruments, toys, sitkas, greeting cards and wall hangings, composed wholly or in chief part by weight of vegetable fibres or vegetable materials other than linen, cotton or corn husks;
- Figurines, masks, baskets and artistic cut-outs, composed wholly or in chief part by value of paper or papier maché;
- Puppets, bellows, pouffes, bottle cases, and wine or water bottles and jugs, composed wholly or in chief part by value of hide or of leather that has not been finished beyond tanning other than by individual craftsmen;
- Figurines, costume jewellery, beads, belts, hair pins, buttons, lamp bases and key holders, composed wholly or in chief part by value of coconut shell;
- Musical instruments, chimes, combs, fans, costume jewellery, beads, belts, hair pins, wall and table decorations, buttons, lamp bases and key holders, composed wholly or in chief part by value of mother of pearl, horn, shell including tortoiseshell, or coral;
- Hookahs, nargiles, musical instruments, bells, gongs, incense burners, masks, adzes, mattocks, finger and keyhole plates, door handles and locks, hinges and latches, samovars, kukris and machetes, composed wholly or in chief part by value of base metals,

- if not more than their primary shape is attained by mechanically powered tools or machines;
- Bracelets, nargiles and hookahs, composed wholly or in chief part by value of glass;
 - Fabrics decorated with crewel embroidery, hand-woven semi-finished wall hangings on backstrap looms, reverse hand-sewn appliqué wall hangings, and dhurries, composed wholly or in chief part by weight of wool or cotton;
 - Lanterns, composed wholly or in chief part by value of stone.

Under this arrangement, the Governor in Council may amend the list of goods in this tariff item. Goods may be classified under this tariff item on production of a certificate in duplicate in the prescribed form with the information required to be provided with the form, and signed by a representative of the Government of the country of origin or any other authorized person in the country of origin recognized by the Minister of National Revenue as competent for that purpose.

The following articles products are not accepted as handicrafts:

- (i) Utilitarian goods with no distinguishing form or decoration;
- (ii) Copies, imitations, by whatever means, of traditional, decorative, artistic or indigenous products of any country other than the country of production; or
- (iii) Products which were produced in large quantities by sophisticated tools or by moulding

The use of tools in the manufacture of handicraft products is admitted as long as the tools are held in the hand, or are not powered by machine other than those powered by hand or foot power. Products made from wood or from certain base metals as listed in the schedule are accepted as handmade if not more than their primary shape is attained by mechanically powered tools or machines. In the case of leather products listed in the schedule, the leather cannot be finished beyond tanning other than by individual craftsmen.

(b) Documentary evidence

A claim for duty-free entry of handicraft products is to be supported by a special Certificate of Handicraft Goods.⁵ In addition, it would be useful for importers to have on hand a GSP Certificate of Origin Form A or an Exporter's Statement of Origin required for GPT qualification; the products that do not qualify for entry as handicraft products may be eligible for entry at GPT rates of duty. It is therefore recommended that exporters of handicraft articles complete both a special Certificate of Handicraft Goods and a GSP Certificate of Origin Form A or an Exporter's Statement of Origin.

⁵ The Certificate of Handicraft Goods does not exist as an already printed form, and the Certificate produced for this purpose must have the same layout and contain verbatim the same information as that shown in Annex IV. The certifying authorities can be a governmental body of the beneficiary country or any other body approved by the Government of that country and recognized by the Minister of National Revenue for that purpose.

7. SPECIAL TREATMENT FOR LEAST DEVELOPED COUNTRIES

Forty-six countries designated as least developed beneficiaries (LDCT)⁶ benefit from duty-free entry for all products eligible for GPT treatment. Furthermore, as of 1 September 2000, 570 additional products were declared eligible for duty-free entry for the exclusive benefit of LDC beneficiaries (see Annex III).

As far as rules of origin and the rules of global cumulation are concerned, LDC beneficiaries enjoy more favourable treatment. The maximum import content allowed for goods to qualify for GPT eligibility is raised to 60 per cent instead of the 40 per cent permitted for other developing countries (see paragraph 5(b) above).

8. OTHER TARIFF TREATMENTS

In addition to the GPT and special duty rates for LDCs under the GPT scheme, Canada offers two other preferential schemes of interest to certain specified developing countries. These schemes are as follows:

(a) Caribbean

Caribbean preferences are available to most Commonwealth Caribbean States. Qualifying goods are granted duty-free entry into Canada. Product coverage is similar to that provided by the GPT with a slightly broader product coverage for agricultural products and processed agricultural goods. Basic qualifications are the same as those provided by the GPT, except that the cumulation is restricted to beneficiary members (Canadian content is allowed) and the goods must be shipped directly to Canada from a beneficiary country. See Annex II for Caribbean beneficiaries.

(b) The Commonwealth Developing Countries Remission Order

This treatment, formerly the British Preferential tariff treatment (BPT), is a preferential duty rate assigned mostly to textile products. Effective 1 January 1998, the BPT treatment was revoked. However, 171 tariff lines will continue to receive tariff preferences equivalent to the former BPT rates by way of Order in Council (OIC). The OICs will permit direct shipment with or without trans-shipment through an intermediate country to Canada in accordance with sections 17 and 18 of the Customs Tariff.

In order to be eligible for the OICs, 50 per cent of the cost of production of the goods must be the growth, produce or manufacture of a British Commonwealth country. Cumulation is allowed among Commonwealth members and the goods must be shipped directly from the Commonwealth country in which they are finished to Canada. The OICs will permit direct

⁶ See Annex II for a list of countries designated as LDC beneficiaries.

shipment with or without trans-shipment through an intermediate country to Canada in accordance with sections 17 and 18 of the Customs Tariff.

ANNEXES

ANNEX I

Annex I

Product groups under the schedule of the Customs Tariff of Canada

SECTION	DESCRIPTION	HEADINGS
Section I	Live animals; animal products	01.01 - 05.11
Section II	Vegetable products	06.01 - 14.04
Section III	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15.01 - 15.22
Section IV	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	16.01 - 24.03
Section V	Mineral products	25.01 - 27.16
Section VI	Products of the chemical or allied industries	28.01 - 38.24
Section VII	Plastics and articles thereof; rubber and articles thereof	39.01 - 40.17
Section VIII	Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm)	41.01 - 43.04
Section IX	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures or straw of esparto or of other paiting materials; basketware and wickerwork	44.01 - 46.02
Section X	Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof	47.01 - 49.11
Section XI	Textiles and textile articles	50.01 - 63.10
Section XII	Footwear, headgear, umbrellas, sun umbrellas, walking - sticks, seat - sticks, whips, riding- crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	64.01 - 67.04
Section XIII	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	68.01 - 70.20
Section XIV	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	71.01 - 71.18
Section XV	Base metals and articles of base metal	72.02 - 83.11
Section XVI	Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers television image and sound recorders and reproducers, and parts and accessories such articles	84.01 - 85.48
Section XVII	Vehicles, aircraft, vessels and associated transport equipment	86.01-89.08
Section XVIII	Optical, photographic, cinematographic measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	90.01 - 92.09
Section XIX	Arms and ammunition; parts and accessories thereof	93.01 - 93.07
Section XX	Miscellaneous manufactured articles	94.01 - 96.18
Section XXI	Works of art, collectors pieces and antiques	97.01 - 99.93

ANNEX II

Annex II

List of countries and territories, and applicable tariff treatment

(as of 1 January 2001)

Countries with which Canada has no tariff arrangements are accorded General Tariff treatment (section 46). They include Albania, the Democratic People's Republic of Korea, Libyan Arab Jamahiriya and Oman.

In order to qualify for General Preferential Tariff treatment and Least Developed Country tariff treatment, a certificate of origin - "Form A" - is required.

Tariff Treatment

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries	Commonwealth Caribbean countries
Afghanistan	MFN	GPT	LDC	
Algeria	MFN	GPT		
Andorra	MFN			
Angola	MFN	GPT	LDC	
Anguilla	MFN	GPT		CCC
Antigua and Barbuda	MFN	GPT		CCC
Antilles, Netherlands	MFN	GPT		
Argentina	MFN	GPT		
Armenia, Republic of	MFN	GPT		
Ascension	MFN	GPT		
Australia	MFN			
Austria	MFN			
Azerbaijan, Republic of	MFN	GPT		
Bahamas	MFN	GPT		CCC
Bahrain	MFN	GPT		
Bangladesh	MFN	GPT	LDC	
Barbados	MFN	GPT		CCC
Belarus, Republic of	MFN	GPT		
Belgium	MFN			
Belize	MFN	GPT		CCC
Benin	MFN	GPT	LDC	
Bermuda	MFN	GPT		CCC
Bhutan	MFN	GPT	LDC	
Bolivia	MFN	GPT		
Bosnia and Herzegovina, Republic of	MFN	GPT		
Botswana	MFN	GPT		
Brazil	MFN	GPT		
British Indian Ocean Territory	MFN	GPT		
Brunei Darussalam	MFN	GPT		
Bulgaria	MFN	GPT		
Burkina Faso	MFN	GPT	LDC	
Burma	MFN			

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries	Commonwealth Caribbean countries
Burundi	MFN	GPT	LDC	
Cambodia	MFN	GPT	LDC	
Cameroon	MFN	GPT		
Cape Verde	MFN	GPT	LDC	
Caroline Islands	MFN	GPT		
Cayman Islands	MFN	GPT		CCC
Central African Republic	MFN	GPT	LDC	
Chad	MFN	GPT	LDC	
Channel Islands	MFN			
Chile	MFN	GPT		
China, People's Republic of	MFN	GPT		
Christmas Island	MFN	GPT		
Cocos (Keeling) Islands	MFN	GPT		
Colombia	MFN	GPT		
Comoros	MFN	GPT	LDC	
Congo	MFN	GPT		
Cook Islands	MFN	GPT		
Costa Rica	MFN	GPT		
Côte d'Ivoire	MFN	GPT		
Croatia, the Republic of	MFN	GPT		
Cuba	MFN	GPT		
Cyprus	MFN	GPT		
Czech Republic	MFN	GPT		
Democratic Republic of the Congo	MFN	GPT	LDC	
Denmark	MFN			
Djibouti	MFN	GPT	LDC	
Dominica	MFN	GPT		CCC
Dominican Republic	MFN	GPT		
Ecuador	MFN	GPT		
Egypt	MFN	GPT		
El Salvador	MFN	GPT		
Emirates, United Arab	MFN	GPT		
Equatorial Guinea	MFN	GPT	LDC	
Eritrea	MFN	GPT	LDC	
Estonia, Republic of	MFN	GPT		
Ethiopia	MFN	GPT	LDC	
Falkland Islands	MFN	GPT		
Fiji	MFN	GPT		
Finland	MFN			
France	MFN			
Gabon	MFN	GPT		
Gambia	MFN	GPT	LDC	
Georgia, Republic of	MFN	GPT		
Germany, Federal Republic of	MFN			
Ghana	MFN	GPT		
Gibraltar	MFN	GPT		
Greece	MFN			
Grenada	MFN	GPT		CCC
Guam	MFN	GPT		
Guatemala	MFN	GPT		
Guinea	MFN	GPT	LDC	

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries	Commonwealth Caribbean countries
Guinea-Bissau	MFN	GPT	LDC	
Guyana	MFN	GPT		CCC
Haiti	MFN	GPT	LDC	
Honduras	MFN	GPT		
Hong Kong (China)	MFN	GPT		
Hungary	MFN	GPT		
Iceland	MFN			
India	MFN	GPT		
Indonesia	MFN	GPT		
Iran, Islamic Republic of	MFN	GPT		
Iraq	MFN	GPT		
Ireland, Republic of	MFN			
Isle of Man	MFN			
Israel	MFN	GPT		
Italy	MFN			
Jamaica	MFN	GPT		CCC
Japan	MFN			
Jordan	MFN	GPT		
Kazakhstan, Republic of	MFN	GPT		
Kenya	MFN	GPT		
Kiribati	MFN	GPT	LDC	
Korea, Republic of	MFN	GPT		
Kuwait	MFN	GPT		
Kyrgyzstan, Republic of	MFN	GPT		
Laos People's Democratic Republic	MFN	GPT	LDC	
Latvia, Republic of	MFN	GPT		
Lebanon	MFN	GPT		
Lesotho	MFN	GPT	LDC	
Liberia	MFN	GPT	LDC	
Liechtenstein	MFN			
Lithuania, Republic of	MFN	GPT		
Luxembourg	MFN			
Macao	MFN	GPT		
Macedonia, Former Yugoslav Republic of	MFN	GPT		
Madagascar	MFN	GPT	LDC	
Malawi	MFN	GPT	LDC	
Malaysia	MFN	GPT		
Maldives	MFN	GPT	LDC	
Mali	MFN	GPT	LDC	
Malta	MFN	GPT		
Mariana Islands	MFN	GPT		
Marshall Islands	MFN	GPT		
Mauritania	MFN	GPT	LDC	
Mauritius	MFN	GPT		
Mexico	MFN	GPT		
Moldova, Republic of	MFN	GPT		
Monaco	MFN			
Mongolia	MFN			
Montserrat	MFN	GPT		CCC
Morocco	MFN	GPT		

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries	Commonwealth Caribbean countries
Mozambique	MFN	GPT	LDC	
Namibia	MFN	GPT		
Nauru	MFN	GPT		
Nepal	MFN	GPT	LDC	
Netherlands	MFN			
New Caledonia and Dependencies	MFN	GPT		
New Zealand	MFN			
Nicaragua	MFN	GPT		
Niger	MFN	GPT	LDC	
Nigeria	MFN	GPT		
Niue	MFN	GPT		
Norfolk Island	MFN	GPT		
North Africa, Spanish	MFN	GPT		
Norway	MFN			
Pakistan	MFN	GPT		
Panama	MFN	GPT		
Papua New Guinea	MFN	GPT		
Paraguay	MFN	GPT		
Peru	MFN	GPT		
Philippines	MFN	GPT		
Pitcairn	MFN	GPT		
Poland	MFN	GPT		
Polynesia, French	MFN	GPT		
Portugal	MFN			
Portuguese Adjacent Islands	MFN			
Portuguese Overseas Provinces	MFN			
Puerto Rico	MFN			
Qatar	MFN	GPT		
Romania	MFN	GPT		
Russian Federation	MFN	GPT		
Rwanda	MFN	GPT	LDC	
St. Christopher (St. Kitts) and Nevis	MFN	GPT		CCC
St. Helena and Dependencies	MFN	GPT		
St. Lucia	MFN	GPT		CCC
St. Vincent and the Grenadines	MFN	GPT		CCC
Samoa, American	MFN	GPT		
Samoa, Western	MFN	GPT	LDC	
San Marino	MFN			
Sao Tome and Principe	MFN	GPT	LDC	
Saudi Arabia	MFN			
Senegal	MFN	GPT		
Seychelles	MFN	GPT		
Sierra Leone	MFN	GPT	LDC	
Singapore	MFN	GPT		
Slovak Republic	MFN	GPT		
Slovenia, Republic of	MFN	GPT		
Solomon Islands	MFN	GPT	LDC	
Somalia	MFN	GPT	LDC	
South Africa, Republic of	MFN	GPT		

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries	Commonwealth Caribbean countries
Southern and Antarctic Territories French	MFN	GPT		
Spain	MFN			
Sri Lanka	MFN	GPT		
Sudan	MFN	GPT	LDC	
Suriname	MFN	GPT		
Swaziland	MFN	GPT		
Sweden	MFN			
Switzerland	MFN			
Syrian Arab Republic	MFN	GPT		
Tadjikistan, Republic of	MFN	GPT		
Taiwan, China	MFN			
Tanzania, United Republic of	MFN	GPT	LDC	
Thailand	MFN	GPT		
Togo	MFN	GPT	LDC	
Tokelau Islands	MFN	GPT		
Tonga	MFN	GPT		
Trinidad and Tobago	MFN	GPT		CCC
Tristan Da Cunha	MFN	GPT		
Tunisia	MFN	GPT		
Turkey	MFN	GPT		
Turkmenistan	MFN	GPT		
Turks and Caicos Islands	MFN	GPT		CCC
Tuvalu	MFN	GPT	LDC	
Uganda	MFN	GPT	LDC	
Ukraine	MFN	GPT		
United Kingdom of Great Britain and Northern Ireland	MFN			
United States of America	MFN			
Uruguay	MFN	GPT		
Uzbekistan, Republic of	MFN	GPT		
Vanuatu	MFN	GPT	LDC	
Vatican City (The Holy See)	MFN			
Venezuela	MFN	GPT		
Viet Nam	MFN	GPT		
Virgin Islands, British	MFN	GPT		CCC
Virgin Islands, U.S.A.	MFN	GPT		
West Indies, French	MFN			
Yemen, Republic of	MFN	GPT	LDC	
Yugoslavia, the Federal Republic of	MFN			
Zambia	MFN	GPT	LDC	
Zimbabwe	MFN	GPT		

ANNEX III

Annex III

Expansion of LDCT product coverage

List of tariff items eligible for duty-free entry from least developed countries (effective September 1, 2000)

Tariff items added effective September 1, 2000 have been listed by Harmonized System Chapter for convenience. Goods of the following Chapters of the Canadian Customs Tariff are eligible for duty-free treatment when imported from Least Developed Countries: Chapters 03, 05*, 09*, 12, 13, 14*, 25*, 26*, 27*, 28*, 29, 30*, 31*, 32*, 33*, 34*, 36*, 37*, 38*, 39*, 40*, 41*, 42*, 43*, 44*, 45*, 46*, 47*, 48*, 49*, 50*, 57*, 65, 66*, 67*, 68, 69*, 70, 72, 74*, 75*, 76*, 78*, 79*, 80*, 81*, 82*, 83*, 84*, 85, 86*, 87*, 88, 89*, 90*, 91*, 92*, 93*, 94, 95 and 97*.

* : Goods in this Chapter were already eligible for duty-free treatment when imported from Least Developed Countries prior to September 1, 2000

For a Description of Goods classified in these tariff items, please consult the Canadian Customs Tariff (available on Canada Customs and Revenue Agency website at www.ccr-aadrc.gc.ca).

01	LIVE ANIMALS			
	0105.11.21	0105.93.10	0105.99.90	
	0105.92.10	0105.99.11		
02	MEAT AND EDIBLE MEAT OFFAL			
	0207.11.91	0207.24.11	0207.26.10	0210.90.11
	0207.12.91	0207.24.91	0207.27.91	0210.90.14
	0207.13.91	0207.25.11	0209.00.21	
	0207.14.91	0207.25.91	0209.00.23	
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES			
	0306.11.00	0306.14.90	0306.21.00	0306.29.00
	0306.14.10	0306.19.00	0306.24.00	
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
	0402.10.10	0404.10.10	0406.90.11	0406.90.93
	0402.21.11	0404.10.21	0406.90.21	0406.90.95
	0402.21.21	0404.90.10	0406.90.31	0406.90.98
	0402.29.11	0405.10.10	0406.90.41	0407.00.11
	0402.29.21	0406.10.10	0406.90.51	0407.00.18
	0402.91.10	0406.20.11	0406.90.61	0408.11.10
	0402.99.10	0406.20.91	0406.90.71	0408.19.10
	0403.10.10	0406.30.10	0406.90.81	0408.91.10
	0403.90.11	0406.40.10	0406.90.91	0408.99.10
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE			
	0603.10.19			
	0603.10.29			
	0603.10.90			
	0603.90.20			

07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS			
	0701.10.00	0704.10.11	0708.10.91	0710.80.90
	0701.90.00	0704.10.12	0708.20.22	0711.30.00
	0702.00.10	0704.90.21	0709.51.90	0711.40.90
	0702.00.93	0706.10.11	0709.60.10	0712.30.10
	0703.10.10	0706.10.12	0710.21.00	0712.90.20
	0703.10.21	0706.10.31	0710.40.00	0712.90.90
	0703.10.33	0706.10.32	0710.80.10	0714.90.10
	0703.10.41	0707.00.10	0710.80.29	
	0703.10.93	0707.00.93	0710.80.40	
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS			
	0806.10.11	0808.20.21	0811.10.19	0811.90.10
	0806.10.99	0810.10.19	0811.10.99	0811.90.20
	0808.20.10	0810.10.93	0811.20.00	0813.30.00
10	CEREALS			
	1001.10.10			
	1001.90.10			
	1003.00.11			
	1003.00.91			
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN			
	1101.00.10	1104.11.10	1107.10.91	
	1102.90.11	1104.21.10	1107.20.11	
	1103.11.10	1107.10.11	1107.20.91	
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER			
	1212.91.00			
	1212.92.00			
13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS			
	1302.11.00			
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES			
	1507.10.00	1514.10.00	1515.29.00	1517.90.21
	1507.90.90	1514.90.00	1515.50.10	1517.90.99
	1512.11.00	1515.11.00	1515.50.90	1518.00.10
	1512.19.10	1515.19.00	1515.90.91	
	1512.19.20	1515.21.00	1515.90.99	
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES			
	1602.31.93	1602.39.91	1604.11.00	1605.10.00
	1602.32.91	1602.39.99	1604.12.90	1605.40.10
	1602.32.92	1602.41.10	1604.14.10	1605.40.90
	1602.32.93	1602.50.91	1604.15.00	
17	SUGARS AND SUGAR CONFECTIONERY			
	1702.30.90	1702.90.12	1702.90.16	1702.90.30
	1702.40.00	1702.90.13	1702.90.17	1702.90.60
	1702.60.00	1702.90.14	1702.90.18	1703.90.10
	1702.90.11	1702.90.15	1702.90.20	

19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS			
	1901.10.20	1904.10.29	1905.10.29	1905.40.39
	1901.10.90	1904.10.49	1905.10.59	1905.40.69
	1901.90.11	1904.20.29	1905.20.00	1905.90.44
	1902.11.29	1904.20.49	1905.30.21	
	1902.30.39	1904.90.29	1905.30.29	
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS			
	2001.10.00	2005.51.90	2008.40.10	2008.99.20
	2001.20.00	2005.59.00	2008.40.20	2008.99.90
	2002.10.00	2005.60.00	2008.40.90	2009.11.90
	2002.90.90	2005.80.00	2008.50.10	2009.19.90
	2003.10.00	2005.90.11	2008.50.90	2009.50.00
	2004.10.00	2005.90.19	2008.60.10	2009.60.90
	2004.90.20	2005.90.90	2008.60.90	2009.70.10
	2004.90.30	2006.00.10	2008.70.10	2009.70.90
	2004.90.99	2007.10.00	2008.70.90	2009.80.20
	2005.10.00	2007.91.00	2008.80.00	2009.90.30
	2005.20.00	2007.99.10	2008.92.90	2009.90.40
	2005.40.00	2007.99.90	2008.99.10	
21	MISCELLANEOUS EDIBLE PREPARATIONS			
	2102.10.10	2103.20.10	2103.90.90	2106.90.29
	2102.10.20	2103.20.90	2104.10.00	2106.90.51
	2103.10.00	2103.30.20	2106.90.21	
22	BEVERAGES, SPIRITS AND VINEGAR			
	2202.90.20	2204.29.10	2205.10.20	2206.00.63
	2204.10.00	2204.29.21	2205.10.30	2206.00.64
	2204.21.10	2204.29.22	2205.90.10	2206.00.65
	2204.21.21	2204.29.23	2205.90.20	2206.00.66
	2204.21.22	2204.29.24	2205.90.30	2206.00.67
	2204.21.23	2204.29.25	2206.00.11	2206.00.68
	2204.21.24	2204.29.26	2206.00.19	2206.00.71
	2204.21.25	2204.29.27	2206.00.21	2206.00.72
	2204.21.26	2204.29.28	2206.00.22	2207.10.10
	2204.21.27	2204.29.31	2206.00.30	2207.10.90
	2204.21.28	2204.29.32	2206.00.40	2207.20.11
	2204.21.31	2204.29.40	2206.00.50	2207.20.19
	2204.21.32	2204.30.00	2206.00.61	2208.90.21
	2204.21.40	2205.10.10	2206.00.62	2208.90.29
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER			
	2309.90.20			
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES			
	2402.20.00	2403.91.90	2403.99.90	
	2403.10.00	2403.99.10		
29	ORGANIC CHEMICALS			
	2905.45.00			
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES			
	3502.11.10			
	3502.19.10			
38	MISCELLANEOUS CHEMICAL PRODUCTS			
	3823.11.00			
	3823.12.00			
	3823.19.00			
	3823.70.90			

**63 OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES;
RAGS**

6304.91.10
6304.92.10
6304.93.10
6304.99.10

65 HEADGEAR AND PARTS THEREOF

6505.10.00
6505.90.90

68 ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

6812.50.00

70 GLASS AND GLASSWARE

7019.32.90
7019.40.90
7019.51.90
7019.52.90
7019.59.90
7019.90.20

2 IRON AND STEEL

7207.11.90	7210.70.00	7217.20.90	7222.30.00
7207.12.00	7210.90.00	7217.30.90	7222.40.00
7207.20.19	7211.13.00	7217.90.10	7223.00.19
7208.10.00	7211.14.00	7217.90.90	7223.00.20
7208.25.90	7211.19.90	7218.91.10	7224.90.10
7208.26.90	7211.23.90	7218.99.10	7225.20.00
7208.27.90	7211.29.90	7219.11.00	7225.30.90
7208.36.00	7211.90.90	7219.12.10	7225.40.90
7208.37.90	7212.10.00	7219.12.90	7225.50.90
7208.38.90	7212.20.00	7219.13.10	7225.91.00
7208.39.00	7212.30.00	7219.13.90	7225.92.00
7208.40.91	7212.40.00	7219.14.10	7225.99.00
7208.40.99	7212.50.90	7219.14.90	7226.20.00
7208.51.10	7212.60.90	7219.22.20	7226.91.90
7208.51.99	7213.10.00	7219.22.90	7226.92.90
7208.52.19	7213.20.90	7219.23.10	7226.93.00
7208.52.90	7213.91.90	7219.23.90	7226.94.00
7208.53.00	7213.99.91	7219.24.10	7226.99.90
7208.54.00	7213.99.99	7219.24.90	7227.10.00
7208.90.00	7214.10.00	7219.31.10	7227.20.00
7209.15.00	7214.20.00	7219.31.90	7227.90.90
7209.16.91	7214.30.90	7219.32.10	7228.10.91
7209.16.99	7214.91.90	7219.32.90	7228.10.99
7209.17.91	7214.99.90	7219.33.20	7228.20.10
7209.17.99	7215.10.00	7219.33.90	7228.20.90
7209.18.91	7215.50.00	7219.34.10	7228.30.90
7209.18.99	7215.90.00	7219.34.90	7228.40.00
7209.25.00	7216.10.00	7219.35.10	7228.50.90
7209.26.00	7216.21.90	7219.35.90	7228.60.00
7209.27.00	7216.22.00	7219.90.10	7228.70.90
7209.28.00	7216.31.90	7219.90.90	7228.80.00
7209.90.00	7216.32.90	7220.11.10	7229.10.00
7210.11.00	7216.33.90	7220.11.90	7229.20.00
7210.12.00	7216.40.00	7220.12.10	7229.90.90
7210.20.20	7216.50.90	7220.12.90	
7210.30.00	7216.61.00	7220.20.20	
7210.41.00	7216.69.00	7220.20.90	
7210.49.00	7216.91.90	7220.90.90	
7210.50.00	7216.99.90	7222.11.00	
7210.61.00	7217.10.90	7222.19.00	
7210.69.00	7217.20.20	7222.20.90	

73 ARTICLES OF IRON OR STEEL

7301.10.00	7304.90.30	7307.11.10	7307.99.99
7301.20.90	7304.90.90	7307.11.90	7312.10.90
7302.10.20	7305.11.00	7307.19.91	7313.00.10
7302.10.90	7305.12.00	7307.19.99	7313.00.90
7304.10.90	7305.19.00	7307.21.91	7314.12.00
7304.29.00	7305.31.20	7307.21.99	7314.13.90
7304.31.90	7305.31.90	7307.22.10	7314.14.90
7304.39.20	7305.39.90	7307.22.90	7314.19.90
7304.39.90	7305.90.00	7307.23.90	7314.20.00
7304.41.19	7306.10.00	7307.29.91	7314.31.00
7304.41.99	7306.20.90	7307.29.99	7314.39.00
7304.49.20	7306.30.20	7307.91.19	7314.41.00
7304.49.90	7306.30.90	7307.91.90	7314.42.00
7304.51.90	7306.40.90	7307.92.10	7314.49.10
7304.59.20	7306.50.00	7307.92.90	7314.49.90
7304.59.90	7306.60.90	7307.93.10	7317.00.90
7304.90.20	7306.90.90	7307.99.91	

85 ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH

8528.12.94

88 AIRCRAFT, SPACECRAFT AND PARTS THEREOF

8804.00.10

94 FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

9401.90.20
9404.30.00
9404.90.10
9404.90.90
9406.00.20

95 TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

9506.70.11
9506.70.12
9506.99.50

96 MISCELLANEOUS MANUFACTURED ARTICLES

9607.20.10
9612.10.20

ANNEX IV

Annex IV
Rules of Origin

MEMORANDUM D11-4-4

Ottawa, March 30, 2001

RULES OF ORIGIN RESPECTING THE GENERAL PREFERENTIAL TARIFF AND LEAST DEVELOPED COUNTRY TARIFF

This Memorandum contains the *General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations* and outlines the guidelines for the determination of the origin of goods for purposes of the General Preferential Tariff (GPT) and Least Developed Country Tariff (LDCT) treatment, enacted pursuant to the *Custom Tariff*.

Regulations

GENERAL PREFERENTIAL TARIFF AND LEAST DEVELOPED COUNTRY TARIFF RULES OF ORIGIN REGULATIONS

Interpretation

1. The definitions in this section apply in these Regulations.

“beneficiary country” means a country that is a beneficiary of the General Preferential Tariff; (*pays bénéficiaire*)

“least developed country” means a beneficiary country that is a beneficiary of the Least Developed Countries Tariff. (*pays parmi les moins développés*)

Origin of Goods

2. (1) A good originates in a beneficiary country or a least developed country if the good is

(a) a mineral good extracted from the soil or the sea-bed of the country;

(b) a vegetable good harvested in the country;

(c) a live animal born and raised in the country;

(d) a good obtained in the country from a live animal;

(e) a good obtained from hunting or fishing in the country;

(f) a good derived from sea fishing or other marine goods taken from the sea by a vessel of the country;

(g) a good produced on board a factory ship of the country exclusively from a good referred to in paragraph (f);

(h) waste and scrap derived from manufacturing operations of the country;

(i) used goods of the country imported into Canada for use only for the recovery of raw materials; or

(j) a good produced in the country exclusively from a good referred to in any of paragraphs (a) to (h).

(2) Goods originate in a beneficiary country or a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is

(a) no more than 40% of the ex-factory price of the goods as packed for shipment to Canada, in the case of goods from a beneficiary country; and

(b) no more than 60% of the ex-factory price of the goods as packed for shipment to Canada, in the case of goods from a least developed country.

(3) For the purpose of paragraph (2)(a), the following are deemed to have originated in the beneficiary country:

(a) any materials, parts or products used in the manufacture or production of the goods referred to in that paragraph and originating from any other beneficiary country or from Canada, and

(b) any packing required for the transportation of the goods referred to in that paragraph, not including packing in which the goods are ordinarily sold for consumption in the beneficiary country.

(4) For the purpose of paragraph (2)(b), the following are deemed to have originated in the least developed country:

(a) any materials, parts or products used in the manufacture or production of the goods referred to in that paragraph and that

(i) originate from any other least developed country or from Canada, or
(ii) have a value of up to 20% of the ex-factory price of the goods, as packed for shipments to Canada, from a beneficiary country other than a least developed country; and

(b) any packing required for the transportation of the goods referred to in that paragraph, not including packing in which the goods are ordinarily sold for consumption in the least developed country.

3. (1) For the purpose of determining the origin of goods, each good in a shipment shall be considered separately, except that

(a) if a group, set or assembly of goods is classified in one tariff item, the group, set or assembly shall be considered to be one good, and

(b) tools, parts and accessories

(i) that are imported with a good,

(ii) that constitute the standard equipment customarily included in the sale of a good of that kind, and

(iii) the price of which is included in that of the good and for which no separate charge is made, shall be considered as forming a whole with the good.

(2) An unassembled good that is imported in more than one shipment because it is not feasible for transport or production reasons to import it in one shipment shall be considered to be one good.

Direct Shipment

4. (1) Goods are entitled to the General Preferential Tariff only if the goods are shipped directly to Canada, with or without transshipment, from a beneficiary country.

(2) Goods are entitled to the Least Developed Country Tariff only if the goods are shipped directly to Canada, with or without transshipment from a least developed country.

GUIDELINES AND GENERAL INFORMATION

BENEFICIARY COUNTRIES

1. GPT and LDCT beneficiary countries are identified in the *Customs Tariff*.
2. All countries entitled to the LDCT treatment as indicated in the *Customs Tariff*, are beneficiaries of the GPT.

PRODUCT COVERAGE

3. The applicable GPT rates of duty appear in the *Customs Tariff*. Goods for which a GPT rate is not indicated are not entitled to a GPT rate of duty but rather are subject to an alternate tariff treatment, usually the Most-Favoured-Nation (MFN) Tariff. In addition, handicrafts from GPT beneficiary countries that meet the criteria outlined in Memorandum D10-15-13, *Handicrafts*, may benefit from duty-free treatment.
4. LDCT duty-free treatment is accorded to goods identified in the *Customs Tariff*. Where a GPT or LDCT rate is not indicated, the goods in question are not entitled to the LDCT or GPT treatments, but rather are usually subject to the alternate MFN tariff treatment

ORIGIN REQUIREMENT

5. To qualify for the GPT treatment, at least 60% of the ex-factory price of the goods packed for shipment to Canada must originate in one or more GPT beneficiary countries or Canada.
6. To qualify for the LDCT duty-free treatment, at least 40% of the ex-factory price of the goods packed for shipment to Canada must originate in one or more LDCT beneficiary countries or Canada. Effective September 1, 2000, the existing 40% of the ex-factory price of the goods packed for shipment to Canada can now include a value of up to 20% of the ex-factory price of the goods from GPT eligible countries.
7. The ex-factory price is the total value of:
 - (a) materials;
 - (b) parts;
 - (c) factory overhead;
 - (d) labour;
 - (e) any other reasonable costs incurred during the normal manufacturing process, e.g., duties and taxes paid on materials imported into a beneficiary country and not refunded when the goods were exported; and
 - (f) a reasonable profit.

Note: Any costs incurred subsequent to the goods leaving the factory, such as freight, loading, temporary storage, are not included in the ex-factory price calculation.

GLOBAL CUMULATION AND DONOR COUNTRY CONTENT

8. The GPT 60% qualifying content may be cumulated from various GPT beneficiary countries or Canada. However, goods, parts, or materials used in the production of the goods that enter the commerce of any country other than a GPT beneficiary country lose the GPT status.

9. The LDCT 40% qualifying content may be cumulated from various LDCT beneficiary countries or Canada. However, goods, parts, or materials used in the production of the goods that enter the commerce of any country other than a LDCT beneficiary country lose LDCT status. Effective September 1, 2000, the existing 40% of the ex-factory price of the goods packed for shipment to Canada, mentioned above, can now include a value of up to 20% of the ex-factory price of the goods from GPT eligible countries. For example, if 40% of the total ex-factory price of a radio receiver has been incurred in Bangladesh (LDCT), even though 20% of that 40% was incurred in the People's Republic of China (GPT), then the goods, when imported into Canada, are now deemed to contain qualifying content for LDCT purposes.

10. To calculate the qualifying content, all beneficiary countries are regarded as one single area. All value-added and manufacturing processes performed in the area may be integrated to meet the qualifying content requirement.

11. For example, a radio receiver subassembly is produced in Malaysia from imported parts. The receiver subassembly is then exported to Indonesia, where it is manufactured with other imported materials into a finished radio. As both countries are GPT beneficiary countries, the value of the materials and work done in Malaysia may be added to the work done in Indonesia to determine whether the radio meets the 60% content requirement.

12. Likewise, to calculate the qualifying content of goods, Canadian content used in the production of the goods is regarded as content from the beneficiary country.

13. For example, Colombia exports insulated wire to Canada. The materials used include steel from Canada, rubber from Malaysia, and Colombian materials and labour costs. To determine whether the wire meets the qualifying content requirement, the value of the Canadian steel may be added to the content originating from the beneficiary countries.

14. The goods must be finished in the beneficiary country in the form in which they were imported into Canada.

CERTIFICATION REQUIREMENTS – COMMERCIAL GOODS

15. Section 4 of the *Proof of Origin of Imported Goods Regulations*, found in Memorandum D11-4-2, *Proof of Origin*, outlines the requirements for the GPT and LDCT proof of origin. For goods accounted for prior to September 17, 1997, the proof of origin must be *Form A – Certificate of Origin*. For goods accounted for on or after September 17, 1997, the Canada Customs and Revenue Agency (CCRA) will accept as proof of origin either Form A or the Exporter's Statement of Origin. Proof of origin must be completed by the exporter of the goods in the beneficiary country in

which the goods were finished. In most cases, exporters should find the Exporter's Statement of Origin easier to complete and provide than the alternate Form A.

16. The proof of origin is not required to be an original. In all cases, proof of origin must cross-reference the applicable invoice number. The invoice must list the goods for which the preferential treatment is claimed separately from the non-preference receiving goods. However, separate invoices are not required.

Form A – Certificate of Origin

17. A copy of the Generalized System of Preferences, *Form A – Certificate of Origin*, and the completion instructions are found in Appendix A.

18. For goods accounted for on or after March 1, 1996, Canada no longer requires Form A to be stamped and signed by an authority designated by the beneficiary country. Therefore, Form A no longer needs to be an original and Field No. 11 may be left blank.

19. A consignee in Canada must be identified in Field No. 2 to ensure that the exporter in the beneficiary country certified the origin of the goods according to Canadian rules of origin. The consignee is the person or company, whether it is the importer, agent, or other party in Canada, to which goods are shipped under a through bill of lading (TBL) and is so named in the bill. The only exception to this condition may be considered when 100% of the value of the goods originates in the beneficiary country in question, in which case no consignee is required.

20. For the GPT and LDCT, the origin criterion in Field No. 8 of Form A must be one of the following:

P means wholly (100%) produced in the beneficiary country as defined in subsection 3(3) of the Regulations;

F means, for GPT, at least 60% of the ex-factory price was produced in the GPT beneficiary country;

F means, for LDCT, at least 40% of the ex-factory price was produced in the LDCT country. Effective September 1, 2000, the existing 40% of the ex-factory price of the goods packed for shipment to Canada can now include a value of up to 20% of the ex-factory price of the goods from other developing countries that is, those eligible for GPT;

G means, for GPT, at least 60% of the ex-factory price was cumulatively produced in more than one GPT beneficiary country or Canada;

G means, for LDCT, at least 40% of the ex-factory price was cumulatively produced in more than one LDCT beneficiary country or Canada. Effective September 1, 2000, the existing 40% of the ex-factory price of the goods packed for shipment to Canada can now include a value of up to 20% of the ex-factory price of the goods from other developing countries that is, those countries eligible for GPT.

Exporter's Statement of Origin

21. The Exporter's Statement of Origin is in Appendix B. It must be completed and signed by the exporter in the beneficiary country in which the goods were finished.

The statement may be written out on Form C11, *Canada Customs Invoice*, or commercial invoice or provided as a separate document. The information required in the statement must be provided in its entirety for goods to qualify for the GPT.

22. If the statement is provided as a separate document from the invoice, the statement must reference the applicable invoice number. If the statement is for multiple invoices, the invoice numbers must be identified within the statement. A statement with an attached list of invoice numbers will not be acceptable. The CCRA must be certain that the exporters certified the origin of goods and that they are aware of the goods being certified.

OBLIGATIONS REGARDING IMPORTATIONS

23. According to section 4 of the *Proof of Origin of Imported Goods Regulations*, to claim the GPT or LDCT benefits, importers must make a declaration that they have in their possession the required proof of origin, either Form A or the Exporter's Statement of Origin.

24. The importer makes this declaration on Form B3, *Canada Customs Coding Form*, by inserting Code 9 for GPT or Code 8 for LDCT in Field No. 14, "Tariff Treatment." Also, the importer declaration field on Form B3 must be completed with the signature of the importer. For further instructions concerning Form B3, please refer to Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

25. The proof of origin must be presented to the CCRA upon request. Failure to do so will result in the application of either the Most-Favoured-Nation (MFN) tariff treatment or other appropriate tariff treatment.

26. When requested by the CCRA to present the proof of origin, the importer may be required to provide a complete and accurate translation in English or French.

27. Importers may be requested to submit further documentation to substantiate the origin of the goods, such as bills of materials and purchase orders.

FALSE DECLARATIONS

28. The making or assenting to the making of a false declaration in a statement made verbally or in writing to the CCRA is an offence under section 153 of the *Customs Act* and may be subject to sanctions under section 160 of that Act.

SHIPPING REQUIREMENT

29. The goods must be shipped directly on a TBL to a consignee in Canada from the beneficiary country in which the goods were certified. Evidence in the form of a TBL (or a copy) showing that the goods have been shipped directly to a consignee in Canada must be presented to the CCRA upon request.

30. In the case of consolidated freight, where the TBL is a lengthy document covering unrelated goods, the importer may present the cargo receipt from the carrier (or a copy) in lieu of the TBL. The CCRA may request that the TBL be presented as final verification that the goods have been shipped directly to Canada.

31. The TBL is a contract to convey goods from one point to another. It is to ensure the direct shipment of goods from the country of origin to a consignee in Canada. The TBL is one single document that is issued prior to the goods beginning their journey when the carrier assumes care, custody, and control of the goods. It usually contains the following information:

- (a) the identity of the exporter in the country of origin;
- (b) the identity of the consignee in Canada;
- (c) the identity of the carrier or agent who assumes liability for the performance of the contract;
- (d) the contracted routing of the goods identifying all points of transshipment;
- (e) a full description of the goods and the marks and numbers of the package; and
- (f) the place and date of issue.

Note: A TBL that does not include all points of transshipment may be accepted, if these are set out in related shipping documents presented with the TBL.

32. On a case-by-case basis, an amended TBL may be accepted as proof of direct shipment where documentation errors have occurred and the amended TBL corrects an error in the original document. In such cases, the carrier must provide proof that the amended TBL reflects the actual movement of the goods as contracted when the goods began their journey. Documentation presented must clearly indicate the actual movement of the goods.

33. Air cargo is usually transhipped in the air carrier's home country even if no transshipment is shown on the house air waybill. Therefore, where goods are transported via air freight, the house air waybill is acceptable as a TBL.

Consignee

34. To fulfil the direct shipment requirement, goods must be shipped to a consignee in Canada. The consignee is the person or company, whether the importer, agent, or other party in Canada, to which goods are shipped under a TBL and is so named in the bill. In circumstances where goods are consigned "to order," the TBL is acceptable as evidence of direct shipment as long as the party within Canada to whom the goods are shipped is identified on the TBL, usually in the "Notify Party" field.

Transshipment

35. Transshipment through an intermediate country is allowed provided the conditions prescribed by section 18 of the *Customs Tariff* are met, as follows:

- (a) the goods remain under customs transit control in the intermediate country;
- (b) the goods do not undergo any operation in the intermediate country other than unloading, reloading, splitting up of loads, or operations required to keep the goods in good condition;
- (c) the goods do not enter into trade or consumption in the intermediate country; and
- (d) the goods do not remain in temporary storage in the intermediate country for a period exceeding six months.

36. Transshipment is the act of taking cargo out of one conveyance and loading it into another conveyance. This includes the act of taking cargo out of one conveyance and reloading it into the same conveyance. The landing of an airplane for refuelling or docking of a ship to take on additional cargo does not constitute transshipment if the goods in question are not unloaded from the conveyance.

37. Some exceptions exist where goods may be entitled to alternative shipping requirements. For more information, please refer to Memorandum D11-4-9, *Mexico Goods Deemed to Be Directly Shipped to Canada for the Purposes of the General Preferential Tariff (GPT)*, or Memorandum D11-4-10, *China Direct Shipment Condition Exemption Order*.

REFUNDS

38. Where the GPT or the LDCT treatment is not claimed at time of importation as a result of an error, involuntary omission, proof of origin not available at time of importation, or any other circumstances, an application for a refund may be submitted under paragraph 74(1)(e) of the *Customs Act*. An application for a refund of duties must be filed on Form B2, *Canada Customs – Adjustment Request*, within **four** years from the date of accounting at a customs office in the region where the goods were accounted for under the *Customs Act*. Refer to Memorandum D6-2-2, *Refund of Duties*, for more information.

CERTIFICATION REQUIREMENTS – CASUAL GOODS

39. Section 4 of the *Proof of Origin of Imported Goods Regulations*, found in Memorandum D11-4-2, outlines the requirements for the GPT and LDCT proof of origin for casual goods. Where casual goods are:

- (a) imported in a traveller's baggage or consigned from an individual in the beneficiary country to an individual in Canada; and
- (b) declared at the time of importation as not intended for resale, the importer is exempt from providing proof of origin, if there is no evidence to indicate that the goods are not the product of the beneficiary country.

ADDITIONAL INFORMATION

40. For further information or assistance, please contact:

Trade Policy and Interpretation Directorate
Canada Customs and Revenue Agency
Ottawa ON K1A 0L5
Telephone: (613) 954-7909
Facsimile: (613) 954-5500

ANNEX V

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
01051290	Live turkeys, weighing =<185g (chicks) -- Other	8%	0%	0%
01051992	Live ducks, geese, turkeys and guinea fowls, weighing =<185g (chicks) -- Guinea Fowls	2.5%	0%	0%
01051993	Live ducks, geese, turkeys and guinea fowls, weighing =<185g (chicks) -- Ducks and geese	8%	0%	0%
02044100	Frozen sheep carcasses and half carcasses (excl.lamb)	2%	0%	0%
02044220	Frozen unboned meat of sheep -- of mutton	2%	0%	0%
02044320	Frozen boned meat of sheep -- of mutton	2.5%	0%	0%
02071110	Fresh or chilled meat and edible offal of fowls of the species Gallus domesticus, not cut in pieces -- Spent fowl	8%	5%	0%
02071210	Frozen meat and edible offal of fowls of the species Gallus domesticus, not cut in pieces -- Spent fowl	8%	5%	0%
02071310	Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus -- Spent fowl	4%	-	0%
02071410	Frozen cuts and edible offal of fowls of the species Gallus domesticus -- Spent fowl	9%	5%	0%
02073200	Fresh or chilled meat and edible offal of ducks, geese or guinea fowls, not cut in pieces	8%	5%	0%
02073300	Frozen meat and edible offal of ducks, geese or guinea fowls, not cut in pieces	5.5%	5%	0%
02073500	Fresh or chilled cuts of ducks, geese or guinea fowls (excl. fatty livers)	4%	-	0%
02073690	Frozen cuts of ducks, geese or guinea fowls (excl. fatty livers) -- Other	4.5%	-	0%
02090029	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. -- Other	11%	5%	0%
02109019	Other meat, nes, salted... or smoked; flours and meals of meat or offal -- Other	2.5%	-	0%
03027000	Fresh or chilled fish livers and roes	3%	0%	0%
03038000	Frozen fish livers and roes	3%	-	0%
03052000	Livers and roes, dried, smoked, salted or in brine	3%	-	0%
03071010	Oysters -- in shell	3%	0%	0%
03072920	Scallops (excl. live, fresh or chilled) -- dried, salted or in brine	4%	3%	0%
04011010	Milk and cream of =<1% fat, not concentrated or sweetened -- Within access commitment	7.5%	-	0%
04012010	Milk and cream of >1% but =<6% fat, not concentrated or sweetened -- Within access commitment	7.5%	-	0%
04013010	Milk and cream of >6% fat, not concentrated or sweetened -- Within access commitment	9%	8%	0%
04039091	Buttermilk, curdled milk and cream, etc (excl. yogurt) -- Within access commitment	7.5%	-	0%
04041090	Whey -- other	11%	-	0%
04052010	Dairy spreads -- Within access commitment	7%	-	0%
04059010	Fats and oils derived from milk (excl. butter and dairy spreads) -- Within access commitment	9%	8%	0%
04100000	Edible products of animal origin, nes	11%	6%	0%
06011011	Dormant bulbs, tubers... rhizomes -- Of the genus narcissus, other than for use by florists or nurserymen for forcing purposes or for growing on prior to disposal	6%	5%	0%
06011029	Dormant bulbs, tubers... rhizomes -- other	6%	5%	0%
06012090	Bulbs, tubers... rhizomes in growth or flower; chicory plants and roots -- other	6%	5%	0%
06024010	Roses -- Multiflora rosebushes	6%	5%	0%
06029090	Other live plants, nes -- other	6%	5%	0%
06031031	Fresh cut flowers and buds -- Cymbidium	16%	0%	0%
06031039	Fresh cut flowers and buds -- other	12.5%	0%	0%
06039010	Dried, dyed, bleached or otherwise prepared cut flowers and buds -- Gypsophila, dyed, bleached or impregnated	6.5%	5%	0%
06049190	Fresh parts of plants, without flowers or buds, for ornamental purposes -- other	6%	5%	0%
06049990	Parts of plants, without flowers or buds, for ornamental purposes -- other	8%	5%	0%
07042011	Brussels sprouts, fresh or chilled -- In packages of a weight not exceeding 2.27 kg each	5.62 cents/kg but not less than 10.5% plus 4%	10%	0%
07042012	Brussels sprouts, fresh or chilled -- In bulk or in packages of a weight exceeding 2.27 kg each	5.62 cents/kg but not less than 10.5%	5%	0%
07049010	White and red cabbages, kohlrabi, kale...etc, fresh or chilled -- broccoli for processing	2.12 cents/kg but not less than 6%	5%	0%
07049031	White and red cabbages, kohlrabi, kale...etc, fresh or chilled -- Imported during such period, which may be divided into 2 separate periods, specified by order of the Minist.of National Revenue or Depu	2.35 cents/kg but not less than 12.5%	10%	0%
07049041	White and red cabbages, kohlrabi, kale...etc, fresh or chilled -- Imported during such period specified by order of the Minister of National Revenue or the Deputy Minister of National Revenue, not exc	2.35 cents/kg but not less than 12.5%	10%	0%
07051111	Cabbage lettuce, fresh or chilled -- In packages of a weight not exceeding 2.27 kg each	2.35 cents/kg but not less than 12.5% plus 4%	10%	0%
07051112	Cabbage lettuce, fresh or chilled -- In bulk or in packages of a weight exceeding 2.27 kg each	2.35 cents/kg but not less than 12.5%	10%	0%
07051911	Lettuce, fresh or chilled, (excl. cabbage lettuce) -- In packages of a weight not exceeding 2.27 kg each	2.35 cents/kg but not less than 12.5% plus 4%	10%	0%
07051912	Lettuce, fresh or chilled, (excl. cabbage lettuce) -- In bulk or in packages of a weight exceeding 2.27 kg each	2.35 cents/kg but not less than 12.5%	10%	0%
07069010	Beetroot...radishes and other similar edible roots, fresh or chilled -- Beets, For processing	1.41 cents/kg but not less than 12.5%	10%	0%
07069021	Beetroot...radishes and other similar edible roots, fresh or chilled -- In packages of a weight not exceeding 2.27 kg each	1.88 cents/kg but not less than 8.5% plus 4%	10%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
07069022	Beetroot...radishes and other similar edible roots, fresh or chilled -- In bulk or in packages of a weight exceeding 2.27 kg each	1.88 cents/kg but not less than 8.5%	5%	0%
07069051	Beetroot...radishes and other similar edible roots, fresh or chilled -- Imported during such period specified by order of the Minister of National Revenue or the Deputy Minister of National Revenue, n	1.41 cents/kg but not less than 6%	5%	0%
07081010	Peas, fresh or chilled -- For processing	1.41 cents/kg but not less than 6%	5%	0%
07082010	Beans, fresh or chilled -- Snap beans for processing	1.41 cents/kg but not less than 6%	5%	0%
07082021	Beans, fresh or chilled -- In packages of a weight not exceeding 2.27 kg each	3.75 cents/kg but not less than 8.5% plus 4%	5%	0%
07092010	Asparagus, fresh or chilled -- For processing	5.51 cents/kg but not less than 7.5%	5%	0%
07092091	Asparagus, fresh or chilled -- Imported during such period specified by order of Minister of National Revenue or the Deputy Minister of National Revenue, not exceeding 8 weeks in any 12 month period e	10.31 cents/kg but not less than 12.5%	10%	0%
07094011	Celery, fresh or chilled -- In packages of a weight not exceeding 2.27 kg each	3.75 cents/kg but not less than 12.5% plus 4%	10%	0%
07094012	Celery, fresh or chilled -- In bulk or in packages of a weight exceeding 2.27 kg each	3.75 cents/kg but not less than 12.5%	10%	0%
07095110	Mushrooms, fresh or chilled -- For processing	8.43 cents/kg but not less than 8.5%	5%	0%
07099011	Other vegetables, fresh or chilled, nes -- Imported during such period specified by order of Minister of National Revenue or the Deputy Minister of National Revenue, not exceeding 16 weeks in any 12 m	3.28 cents/kg but not less than 8.5%	5%	0%
07099031	Other vegetables, fresh or chilled, nes -- In packages of a weight not exceeding 2.27 kg each	2.81 cents/kg but not less than 12.5% plus 4%	10%	0%
07099032	Other vegetables, fresh or chilled, nes -- In bulk or in packages of a weight exceeding 2.27 kg each	2.81 cents/kg but not less than 12.5%	10%	0%
07101000	Potatoes, frozen	6%	5%	0%
07102200	Shelled or unshelled beans, frozen	9.5%	6%	0%
07102990	Leguminous vegetables, shelled or unshelled, frozen (excl. peas and beans) -- Other	9.5%	6%	0%
07108030	Vegetables, frozen, nes -- Brussels sprouts; Mushrooms	12.5%	10%	0%
07109000	Mixtures of vegetables, frozen	12.5%	10%	0%
07111000	Onions provisionally preserved, not for immediate consumption	8%	5%	0%
07119000	Other vegetables and mixture of vegetables provisionally preserved	8%	5%	0%
07122000	Dried onions	6%	5%	0%
07131010	Dried peas, shelled -- Seed, in packages of a weight not exceeding 500 g each	5.5%	0%	0%
07133190	Dried beans, shelled -- Other	2%	0%	0%
07133200	Dried adzuki beans, shelled	2%	0%	0%
07133399	Dried kidney beans, incl. white pea beans, shelled -- Other	2%	0%	0%
07133990	Dried beans, shelled, nes -- Other	2%	0%	0%
07135090	Dried broad beans and horse beans, shelled -- Other	2%	0%	0%
08081090	Apples, fresh -- Other	8.5%	5%	0%
08091010	Apricots, fresh -- for processing	2.12 cents/kg but not less than 8%	5%	0%
08091091	Apricots, fresh -- Imported during such period specified by order of Minister of National Revenue or the Deputy Minister of National Revenue, not exceeding 10 weeks in any 12 month period en	4.68 cents/kg but not less than 10.5%	5%	0%
08092010	Cherries, fresh -- Sweet, for processing	5.64 cents/kg but not less than 8%	5%	0%
08092021	Cherries, fresh -- Imported during such period specified by order of Minister of National Revenue or the Deputy Minister of National Revenue, not exceeding 10 weeks in any 12 month period en	5.64 cents/kg but not less than 8%	5%	0%
08092031	Cherries, fresh -- Imported during such period specified by order of Minister of National Revenue or the Deputy Minister of National Revenue, not exceeding 8 weeks in any 12 month period end	5.62 cents/kg but not less than 8.5%	5%	0%
08092090	Cherries, fresh -- Other	6%	5%	0%
08093010	Peaches, including nectarines, fresh -- Peaches, not including nectarines, for processing	2.82 cents/kg but not less than 8%	5%	0%
08093021	Peaches, including nectarines, fresh -- Imported during such period specified by order of Minister of National Revenue or the Deputy Minister of National Revenue, not exceeding 14 weeks in any 12 month	5.62 cents/kg but not less than 10.5%	8%	0%
08093090	Peaches, including nectarines, fresh -- Other	8.5%	5%	0%
08094010	Plums and sloes, fresh -- Prune Plums, for processing	1.06 cents/kg but not less than 8%	5%	0%
08094021	Plums and sloes, fresh -- Imported during such period specified by order of Minister of National Revenue or the Deputy Minister of National Revenue, not exceeding 12 weeks in any 12 month period en	2.81 cents/kg but not less than 10.5%	6%	0%
08094031	Plums and sloes, fresh -- Imported during such period specified by order of Minister of National Revenue or the Deputy Minister of National Revenue, not exceeding 12 weeks in any 12 month period en	3.75 cents/kg but not less than 10.5%	6%	0%
08094090	Plums and sloes, fresh -- Other	8.5%	5%	0%
08121090	Cherries, provisionally preserved, not for immediate consumption -- Other	9.37 cents/kg but not less than 10.5%	12.5%	0%
08122000	Strawberries, provisionally preserved, not for immediate consumption	9.37 cents/kg but not less than 14.5%	12.5%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
08129090	Fruit and nuts, provisionally preserved, not for immediate consumption, nes -- Other	6%	5%	0%
09041200	Pepper, crushed or ground	3%	0%	0%
09042010	Fruits of genus Capsicum or Pimenta, dried, crushed or ground -- crushed or ground, excluding chili peppers and paprikas	3%	0%	0%
09062000	Cinnamon and cinnamon-tree flowers, crushed or ground	3%	0%	0%
09070020	Cloves (whole fruit, cloves and stems) -- crushed or ground	3%	0%	0%
09081020	Nutmeg -- crushed or ground	3%	0%	0%
09082020	Mace -- crushed or ground	3%	0%	0%
09083020	Cardamoms -- crushed or ground	3%	0%	0%
09091020	Seeds of anise or badian -- crushed or ground	3%	0%	0%
09092020	Seeds of coriander -- crushed or ground	3%	0%	0%
09093020	Seeds of cumin -- crushed or ground	3%	0%	0%
09094020	Seeds of caraway -- crushed or ground	3%	0%	0%
09095020	Seeds of fennel or juniper -- crushed or ground	3%	0%	0%
09101020	Ginger -- crushed or ground	3%	0%	0%
09104020	Thyme, bay leaves -- crushed or ground	3%	0%	0%
09109120	Spice mixtures -- crushed or ground	3%	0%	0%
09109990	Other spices, nes -- Other	3%	0%	0%
11022000	Maize (corn) flour	6%	5%	0%
11029090	Other cereal flour, nes -- Other	6.5%	5%	0%
11031911	Groats and meal of other cereals, nes -- Within access commitment	4%	3%	0%
11032110	Wheat pellets -- Within access commitment	4.5%	3%	0%
11032911	Pellets of other cereals (excl. wheat) -- Within access commitment	4.5%	3%	0%
11032990	Pellets of other cereals (excl. wheat) -- Other	5.5%	0%	0%
11041911	Rolled or flaked grains of other cereals, nes -- Within access commitment	4.5%	3%	0%
11041990	Rolled or flaked grains of other cereals, nes -- Other	5%	0%	0%
11042200	Other worked grains of oats, nes	5%	0%	0%
11042300	Other worked grains of maize (corn), nes	5%	0%	0%
11042911	Other worked grains of other cereals, nes -- Within access commitment	4.5%	3%	0%
11042990	Other worked grains of other cereals, nes -- Other	5.5%	0%	0%
11043011	Cereal germ, whole, rolled, flaked or ground -- Within access commitment	4.5%	3%	0%
11043090	Cereal germ, whole, rolled, flaked or ground -- Other	5.5%	0%	0%
11051000	Potato flour and meal	10.5%	8%	0%
11052000	Potato flakes	8.5%	5%	0%
11061090	Flour and meal of the dried leguminous vegetables of 0713 -- Other	6%	5%	0%
11081110	Wheat starch -- Within access commitment	1.16 cents/kg	0.80/kg	0%
11081300	Potato starch	10.5%	5%	0%
11081911	Other starches, nes -- Within access commitment	1.01 cents/kg	0%	0%
11081990	Other starches, nes -- Other	1.36 cents/kg	0%	0%
11082000	Inulin	6.5%	0%	0%
11090010	Wheat gluten, whether or not dried. -- Within access commitment	9%	8%	0%
12081010	Soya bean flour and meal -- Flours	6%	5%	0%
12089010	Other flours and meal of oil seeds or oleaginous fruit, nes -- Flours	6%	5%	0%
12093010	Seeds of herbaceous plants, of a kind used for sowing -- In packages of a weight of less than 25 g each	5.5%	0%	0%
12099190	Vegetable seed, of a kind used for sowing -- Other	5.5%	0%	0%
12099920	Other seeds, fruit and spores, of a kind used for sowing, nes -- Seeds, in packages of a weight not exceeding 500 g each	5.5%	0%	0%
12123000	Apricot, peach or plum stones and kernels used for human consumption	6.5%	0%	0%
12141000	Lucerne (alfalfa) meal and pellets	10%	2%	0%
15020000	Fats of bovine animals, sheep or goats, raw or rendered	2.5%	0%	0%
15030000	Lard stearin, lardoil, oleostearin, oleo-oil and tallow oil	7.5%	2%	0%
15041090	Fish-liver oils and their fractions -- Other	5%	-	0%
15042090	Fish fats, oils and fractions (excl. fish liver oils) -- Other	4.5%	0%	0%
15043000	Marine mammal fats, oils and their liquid fractions	6.5%	0%	0%
15060000	Other animal fats and oils and their fractions	7%	2%	0%
15081000	Crude ground-nut oil	4.5%	0%	0%
15089000	Ground-nut oil (excl. crude) and fractions	9.5%	4%	0%
15111000	Crude palm oil	6%	0%	0%
15119090	Palm oil (excl. crude) and liquid fractions -- Other	11%	10%	0%
15122100	Crude cotton-seed oil and fractions	4.5%	0%	0%
15122900	Cotton-seed oil (excl. crude) and fractions	9.5%	4%	0%
15131100	Crude coconut (copra) oil and fractions	6%	0%	0%
15131900	Coconut copra oil (excl. crude) and fractions	11%	0%	0%
15132100	Crude palm kernel or babassu oil and fractions	6%	0%	0%
15132990	Palm kernel or babassu oil (excl. crude) and fractions -- Other	11%	10%	0%
15161000	Animal fats and oils and fractions, hydrogenated, etc	11%	0%	0%
15162090	Vegetable fats and oils and their fractions, hydrogenated, etc -- Other	11%	0%	0%
15171010	Margarine (excl. liquid) -- Within access commitment	7.5%	0%	0%
15179091	Edible preparations of fats and oils, nes -- Shortening	11%	0%	0%
15180090	Animal or vegetable fats and oils... chemically modified, nes -- Other	8%	3%	0%
16010011	Sausages and similar products; food preparations based on these products -- Of poultry of heading No. 01.05	12.5%	10%	0%
16010019	Sausages and similar products; food preparations based on these products -- Other	12.5%	10%	0%
16010021	Sausages and similar products; food preparations based on these products -- Other than spent fowl, within access commitment	0.95 cents/kg	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
16010031	Sausages and similar products; food preparations based on these products -- within access commitment	0.95 cents/kg	0%	0%
16021010	Homogenized preparations of meat, meat offal or blood -- Of fowls Of the species Gallus domesticus and turkeys, of heading No. 01.05	12.5%	10%	0%
16021090	Homogenized preparations of meat, meat offal or blood -- Other	12.5%	10%	0%
16022010	Preparations of animal liver -- Pates de foie with truffles	3%	0%	0%
16023111	Preparations of turkey meat -- Specially defined mixtures	11%	10%	0%
16023112	Preparations of turkey meat -- Other, within access commitment	7.5%	-	0%
16023191	Preparations of turkey meat -- In cans or glass jars	12.5%	10%	0%
16023192	Preparations of turkey meat -- Specially defined mixtures, other than in cans or glass jars	2.5%	0%	0%
16023211	Preparations of fowls of the species Gallus domesticus -- Of spent fowl; specially defined mixtures	11%	10%	0%
16023212	Preparations of fowls of the species Gallus domesticus -- Other, within access commitment	7.5%	8.5%	0%
16023910	Preparations of poultry (excl. turkeys and fowls of the species Gallus domesticus) -- Prepared meals	11%	10%	0%
16024210	Preparations of swine, shoulders and cuts -- In cans or glass jars	9.5%	5%	0%
16024910	Preparations of swine meat, including mixtures, nes -- In cans or glass jars; prepared meals	12.5%	6%	0%
16025010	Preparations of meat of bovine animals -- Prepared meals	11%	6%	0%
16029010	Preparations of meat (incl.preparations of blood of any animal), nes -- Prepared meals	11%	6%	0%
16029091	Preparations of meat (incl.preparations of blood of any animal), nes -- In cans or glass jars	12.5%	8%	0%
16030010	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. -- Of meat	6%	5%	0%
16030020	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. -- Of fish or crustaceans, molluscs or other aquatic invertebrates	3%	2%	0%
16041390	Prepared or preserved sardines, sardinella, brisling or sprats (excl. minced) -- Other	9%	7%	0%
16041490	Prepared or preserved tuna, skipjack and Atlantic bonito -- Other	7%	3.5%	0%
16041690	Prepared or preserved anchovies (excl. minced) -- Other	9%	5%	0%
16041910	Prepared or preserved fish (excl. minced), nes -- Whitebait, in cans or glass jars	7%	-	0%
16041990	Prepared or preserved fish (excl. minced), nes -- Other	7%	-	0%
16042010	Other prepared or preserved fish, nes -- Prepared meals	11%	10%	0%
16042020	Other prepared or preserved fish, nes -- Gefilte fish	7%	-	0%
16042090	Other prepared or preserved fish, nes -- Other	7%	-	0%
16043000	Caviar and caviar substitutes	3%	0%	0%
16053090	Lobster, prepared or preserved -- Other	4%	3%	0%
16059020	Molluscs and other aquatic invertebrates, prepared or preserved -- Oysters	2%	0%	0%
16059030	Molluscs and other aquatic invertebrates, prepared or preserved -- Clams	6.5%	6%	0%
16059040	Molluscs and other aquatic invertebrates, prepared or preserved -- Toheroas, in cans or glass jars	4%	3%	0%
16059090	Molluscs and other aquatic invertebrates, prepared or preserved -- Other	4%	3%	0%
17011120	Raw cane sugar, in solid form -- Not exceeding 96 degrees of polarization	\$22.05/tonne	0%	0%
17011130	Raw cane sugar, in solid form -- Exceeding 96 degrees but not exceeding 97 degrees of polarization	\$22.61/tonne	0%	0%
17011140	Raw cane sugar, in solid form -- Exceeding 97 degrees but not exceeding 98 degrees of polarization	\$23.18/tonne	0%	0%
17011150	Raw cane sugar, in solid form -- Exceeding 98 degrees but not exceeding 99 degrees of polarization	\$25.57/tonne	0%	0%
17011160	Raw cane sugar, in solid form -- Exceeding 99 degrees but less than 99.5 degrees of polarization	\$24.69/tonne	0%	0%
17021100	Lactose and lactose syrup, containing >=99% lactose	6%	5%	0%
17021900		6%	5%	0%
17029040	Artificial honey, caramel and other sugars (incl. invert sugar), nes -- Chemically pure maltose	6%	5%	0%
17029050	Artificial honey, caramel and other sugars (incl. invert sugar), nes -- Colouring caramels	8.5%	3%	0%
17029090	Artificial honey, caramel and other sugars (incl. invert sugar), nes -- Other	11%	7%	0%
17031010	Cane molasses resulting from the extraction or refining of sugar -- Powder with admixture other than colouring or anti-caking agents	12.5%	5%	0%
17041000	Chewing gum	9.5%	5%	0%
17049020	Sugar confectionery (incl. white chocolate), not containing cocoa, nes -- Liquorice candy; Toffee	10%	5%	0%
17049090	Sugar confectionery (incl. white chocolate), not containing cocoa, nes -- Other	9.5%	5%	0%
18050000	Cocoa powder, not containing added sugar or other sweetening matter	6%	3%	0%
18061010	Cocoa powder, containing added sugar or other sweetening matter -- Containing 90% or more by weight of sugar	6%	5%	0%
18061090	Cocoa powder, containing added sugar or other sweetening matter -- Other	6%	3%	0%
18062021	Chocolate, etc, containing cocoa, in blocks, slabs or bars >2kg -- Within access commitment	5%	-	0%
18062090	Chocolate, etc, containing cocoa, in blocks, slabs or bars >2kg -- other	6%	4%	0%
18063100	Chocolate, etc, containing cocoa, in blocks, slabs or bars, filled	6%	4%	0%
18063200	Chocolate, etc, containing cocoa in blocks, slabs or bars, not filled	6%	4%	0%
18069011	Chocolate, etc, containing cocoa, not in blocks, slabs or bars, nes -- Within access commitment	5%	-	0%
18069090	Chocolate, etc, containing cocoa, not in blocks, slabs or bars, nes -- other	6%	4%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
19011010	Preparations for infant use, for retail sale, of flour, etc -- Food preparations of flour, meal, starch or malt extract	6%	3%	0%
19012011	Mixes and doughs for preparation of bakers' wares of 19.05 -- Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment	4%	3%	0%
19012013	Mixes and doughs for preparation of bakers' wares of 19.05 -- Other, containing 25% or more by weight of wheat, within access commitment	5%	3%	0%
19012014	Mixes and doughs for preparation of bakers' wares of 19.05 -- Other, in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment; Frozen, for br	5%	4%	0%
19012019	Mixes and doughs for preparation of bakers' wares of 19.05 -- Other	6%	3%	0%
19012021	Mixes and doughs for preparation of bakers' wares of 19.05 -- Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment	3%	-	0%
19012023	Mixes and doughs for preparation of bakers' wares of 19.05 -- Other, containing 25% or more by weight of wheat, within access commitment	3.5%	3%	0%
19012029	Mixes and doughs for preparation of bakers' wares of 19.05 -- Other	4.5%	3%	0%
19019020	Other food preparations of flour, etc, nes -- Food preparations of flour, meal, starch or malt extract	4.5%	5%	0%
19019031	Other food preparations of flour, etc, nes -- Ice cream mixes or ice milk mixes, within access commitment	6.5%	5%	0%
19019033	Other food preparations of flour, etc, nes -- Other, not put up for retail sale, within access commitment	6.5%	5%	0%
19019039	Other food preparations of flour, etc, nes -- Other	9.5%	5%	0%
19019040	Other food preparations of flour, etc, nes -- Food preparations of goods of heading Nos. 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids	9.5%	5%	0%
19019051	Other food preparations of flour, etc, nes -- Ice cream mixes or ice milk mixes, within access commitment	6.5%	5%	0%
19019053	Other food preparations of flour, etc, nes -- Other, not put up for retail sale, within access commitment	6.5%	5%	0%
19019059	Other food preparations of flour, etc, nes -- Other	9.5%	5%	0%
19021110	Uncooked pasta containing eggs not stuffed -- Containing 25% or more by weight of wheat, within access commitment	5%	4%	0%
19021121	Uncooked pasta containing eggs not stuffed -- In packages of a weight not exceeding 2.3 kg each	5%	4%	0%
19021190	Uncooked pasta containing eggs not stuffed -- Other	6.5%	4%	0%
19021991	Uncooked pasta, not containing eggs, not stuffed -- Containing 25% or more by weight of wheat, within access commitment	5%	4%	0%
19021992	Uncooked pasta, not containing eggs, not stuffed -- Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment	5%	-	0%
19021999	Uncooked pasta, not containing eggs, not stuffed -- Other	6.5%	4%	0%
19022000	Stuffed pasta	11%	10%	0%
19023020	Other pasta, nes -- Other, containing 25% or more by weight of wheat, without meat, within access commitment	5%	4%	0%
19023031	Other pasta, nes -- In packages of a weight not exceeding 2.3 kg each	5%	4%	0%
19023040	Other pasta, nes -- Other, without meat	6.5%	4%	0%
19023050	Other pasta, nes -- With meat	11%	10%	0%
19024010	Couscous -- In packages of a weight not exceeding 11.34 kg each	5.5%	5%	0%
19024020	Couscous -- In bulk or in packages of a weight exceeding 11.34 kg each	4.8%	3%	0%
19041010	Prepared foods obtained by the swelling or roasting of cereals -- Containing 25% or more by weight of wheat, within access commitment	5%	3%	0%
19041021	Prepared foods obtained by the swelling or roasting of cereals -- In packages of a weight not exceeding 454 g each	5%	4%	0%
19041030	Prepared foods obtained by the swelling or roasting of cereals -- of barley, within access commitment	5%	3%	0%
19041041	Prepared foods obtained by the swelling or roasting of cereals -- Breakfast cereals, In packages of a weight not exceeding 454 g each	5%	3%	0%
19041090	Prepared foods obtained by the swelling or roasting of cereals -- Other	6.5%	3%	0%
19042010	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals -- Containing 25% or more by weight of wheat, in packages	5%	3%	0%
19042021	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals -- In packages of a weight not exceeding 454 g each	5%	4%	0%
19042030	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals -- of barley, in packages of a weight not exceeding 11.34	5%	3%	0%
19042041	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals -- Breakfast cereals, In packages of a weight not exceedin	5%	3%	0%
19042050	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals -- Other, In packages of a weight not exceeding 11.34 kg e	6.5%	3%	0%
19042061	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals -- Containing 25% or more by weight of wheat, within acces	3.5%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
19042063	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals -- of barley, Within access commitment	3.5%	3%	0%
19042069	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals -- Other	5%	3%	0%
19049010	Prepared cereals in grain form (excl. maize) or other worked grains (excl. flour and meal -- Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within acce	5%	3%	0%
19049021	Prepared cereals in grain form (excl. maize) or other worked grains (excl. flour and meal -- In packages of a weight not exceeding 454 g each	5%	4%	0%
19049030	Prepared cereals in grain form (excl. maize) or other worked grains (excl. flour and meal -- of barley, In packages of a weight not exceeding 11.34 kg each, within access commitment	5%	3%	0%
19049050	Prepared cereals in grain form (excl. maize) or other worked grains (excl. flour and meal -- Other, In packages of a weight not exceeding 11.34 kg each	6.5%	3%	0%
19049061	Prepared cereals in grain form (excl. maize) or other worked grains (excl. flour and meal -- Containing 25% or more by weight of wheat, within access commitment	3.5%	3%	0%
19049063	Prepared cereals in grain form (excl. maize) or other worked grains (excl. flour and meal -- of barley, Within access commitment	3.5%	3%	0%
19049069	Prepared cereals in grain form (excl. maize) or other worked grains (excl. flour and meal -- Other	5%	3%	0%
19051040	Crispbread -- Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, within access commitment	5%	3%	0%
19051051	Crispbread -- In packages of a weight not exceeding 454 g each	5%	4%	0%
19051060	Crispbread -- Other, not leavened with yeast, in packages of a weight not exceeding 11.34 kg each	6.5%	3%	0%
19051071	Crispbread -- Containing 25% or more by weight of wheat, within access commitment	3.5%	3%	0%
19051079	Crispbread -- Other	5%	3%	0%
19053091	Sweet biscuits; waffles and wafers -- Containing 25% or more by weight of wheat, within access commitment	2.5%	2%	0%
19053092	Sweet biscuits; waffles and wafers -- Wafers and frozen waffles containing 25% or more by weight of wheat, in packages of a weight not exceeding 454 g each, and sweet biscuits containing 25% or more b	2.5%	2%	0%
19053099	Sweet biscuits; waffles and wafers -- Other	3.5%	2%	0%
19054050	Rusks, toasted bread and similar toasted products -- Other, not leavened with yeast, containing 25% or more by weight of wheat, within access commitment	4.5%	3%	0%
19054061	Rusks, toasted bread and similar toasted products -- In packages of a weight not exceeding 454 g each	4.5%	3%	0%
19054090	Rusks, toasted bread and similar toasted products -- Other	6%	3%	0%
19059031	Other bread, etc, nes; communion wafers, rice paper, etc -- Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	5%	4%	0%
19059032	Other bread, etc, nes; communion wafers, rice paper, etc -- Fresh bread, buns and rolls, in packages of a weight not exceeding 1.36 kg each, or other bread in packages of a weight not exceeding 454 g	5%	4%	0%
19059034	Other bread, etc, nes; communion wafers, rice paper, etc -- Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, within access commment	3.5%	3%	0%
19059039	Other bread, etc, nes; communion wafers, rice paper, etc -- Other	5%	3%	0%
19059041	Other bread, etc, nes; communion wafers, rice paper, etc -- Containing 25% or more by weight of wheat, valued at \$0.44/kg or more, said value to be based on the net weight and to include the value of	2.5%	2%	0%
19059042	Other bread, etc, nes; communion wafers, rice paper, etc -- Other, containing 25% or more by weight of wheat, witin access commitment	2.5%	2%	0%
19059043	Other bread, etc, nes; communion wafers, rice paper, etc -- Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2.5%	2%	0%
19059049	Other bread, etc, nes; communion wafers, rice paper, etc -- Other	3.5%	2%	0%
19059051	Other bread, etc, nes; communion wafers, rice paper, etc -- Pizza and quiche	14.5%	10%	0%
19059059	Other bread, etc, nes; communion wafers, rice paper, etc -- Other	9.5%	7%	0%
19059061	Other bread, etc, nes; communion wafers, rice paper, etc -- Containing 25% or more by weight of wheat, within access commitment	2.5%	0%	0%
19059062	Other bread, etc, nes; communion wafers, rice paper, etc -- Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2.5%	0%	0%
19059069	Other bread, etc, nes; communion wafers, rice paper, etc -- Other	3.5%	0%	0%
19059071	Other bread, etc, nes; communion wafers, rice paper, etc -- In packages of a weight not exceeding 11.34 kg each	6%	3%	0%
19059072	Other bread, etc, nes; communion wafers, rice paper, etc -- In bulk or In packages of a weight exceeding 11.34 kg each	4.5%	0%	0%
19059090	Other bread, etc, nes; communion wafers, rice paper, etc -- Other	11%	6%	0%
20057090	Olives, preserved other than by vinegar or acetic acid, not frozen -- Other	8%	5%	0%
20060020	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar -- Nuts	6%	0%	0%
20081120	Ground-nuts, preserved -- Peanuts, blanched	6%	0%	0%
20081190	Ground-nuts, preserved -- Other	6%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

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20081990	Nuts and seeds including mixtures, preserved -- Other	6%	0%	0%
21023000	Prepared baking powders	3%	0%	0%
21033010	Mustard flour and meal, prepared mustard -- Mustard flour and meal	3%	0%	0%
21039010	Sauces and sauce preparations; mixed condiments and seasonings, nes -- Mayonnaise and salad dressing	11%	8%	0%
21039020	Sauces and sauce preparations; mixed condiments and seasonings, nes -- Mixed condiments and mixed seasonings	8%	5%	0%
21042000	Homogenized composite food preparations	11%	6%	0%
21050010	Ice cream and other edible ice, whether or not containing cocoa -- flavoured ice and ice sherbets	9.5%	5%	0%
21050091	Ice cream and other edible ice, whether or not containing cocoa -- Within access commitment	6.5%	-	0%
21061000	Protein concentrates and textured protein substances	11%	6%	0%
21069031	Other food preparations, nes -- Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, within access commitment	5%	-	0%
21069033	Other food preparations, nes -- Preparations, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, within access commitm	5%	-	0%
21069035	Other food preparations, nes -- Milk or cream substitutes, containing, in the dry state, over 10% by weight of milk solids but less than 50% by weight of dairy content, and butter substitutes, contain	8%	5%	0%
21069039	Other food preparations, nes -- Other	8%	5%	0%
21069040	Other food preparations, nes -- Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens; Protein hydrolysates	6%	5%	0%
21069091	Other food preparations, nes -- Concentrated juice of any single fruit or vegetable, fortified with vitamins or minerals	10.5%	6%	0%
21069092	Other food preparations, nes -- Concentrated mixtures of fruit or vegetable juices, fortified with vitamins or minerals	10.5%	6%	0%
21069093	Other food preparations, nes -- Containing 50% or more by weight of dairy content, within access commitment	7%	-	0%
21069095	Other food preparations, nes -- Other preparations, containing, in the dry state, over 10% by weight of milk solids but less than 50% by weight of dairy content	8%	5%	0%
21069096	Other food preparations, nes -- Compound alcoholic Preparations, not based on one or more odoriferous substance, with an alcoholic strength exceeding 0.5% by volume, for use in the manufacture of beve	\$0.70/litre and 19.2%	0%	0%
21069099	Other food preparations, nes -- Other	10.5%	6%	0%
22019000	Other unsweetened waters; ice and snow	6.5%	3%	0%
22021000	Waters (incl. mineral and aerated), with added sugar, sweetener, etc	11%	6%	0%
22029010	Other non-alcoholic beverages, nes -- Non-alcoholic beer	3.3 cents/litre	0%	0%
22029031	Other non-alcoholic beverages, nes -- Of any single fruit or vegetable	11%	7%	0%
22029032	Other non-alcoholic beverages, nes -- Of mixtures of fruits or vegetables	11%	7%	0%
22029041	Other non-alcoholic beverages, nes -- Chocolate milk	11%	-	0%
22029042	Other non-alcoholic beverages, nes -- Other, containing 50% or more by weight of dairy content, not put up for retail sale, within access commitment	7.5%	-	0%
22029049	Other non-alcoholic beverages, nes -- Other	11%	7%	0%
22029090	Other non-alcoholic beverages, nes -- Other	11%	7%	0%
22030000	Beer made from malt	0.8 cents/litre	0%	0%
22060080	Other fermented beverages (for example, cider, perry, mead) and their mixtures, nes - Ginger beer and herbal beer	2.11 cents/litre	0%	0%
22060091	Other fermented beverages (for example, cider, perry, mead) and their mixtures, nes - Of an alcoholic strength by volume not exceeding 22.9% vol	12.28 cents/litre of absolute ethyl alcohol	0%	0%
22060092	Other fermented beverages (for example, cider, perry, mead) and their mixtures, nes - Of an alcoholic strength by volume exceeding 22.9% vol	12.28 cents/litre of absolute ethyl alcohol	0%	0%
22072090	Ethyl alcohol and other denatured spirits of any strength -- Other	6.5%	5%	0%
22084010	Rum and tafia -- Rum	24.56 cents/litre of absolute ethyl alcohol	0%	0%
22084020	Rum and tafia -- tafia	12.28 cents/litre of absolute ethyl alcohol	0%	0%
22085000	Gin and Geneva	4.92 cents/litre of absolute ethyl alcohol	0%	0%
22086000	Vodka	12.28 cents/litre of absolute ethyl alcohol	6/litre of ab	0%
22087000	Liqueurs and cordials	12.28 cents/litre of absolute ethyl alcohol	0%	0%
22089091	Other spirituous beverages, nes -- spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol	35.2 cents/litre	0%	0%
22089098	Other spirituous beverages, nes -- Other, of an alcoholic strength by volume not exceeding 7%	12.28 cents/litre of absolute ethyl alcohol	0%	0%
22089099	Other spirituous beverages, nes -- Other, of an alcoholic strength by volume exceeding 7%	12.28 cents/litre of absolute ethyl alcohol	0%	0%
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	9.5%	0%	0%
23012019		3%	0%	0%
23032010	Beet pulp, bagasse and other waste of sugar manufacture -- Dried Beetpulp	2.5%	0%	0%
23091000	Dog or cat food, put up for retail sale	3.5%	0%	0%
23099031	Other preparations of a kind used in animal feeding, nes -- Containing 50% or more by weight in the dry state of non-fat milk solids, within access commitment	2%	-	0%
23099033	Other preparations of a kind used in animal feeding, nes -- Containing more than 10% but less than 50% by weight in the dry state of non-fat milk solids	3%	-	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
23099034	Other preparations of a kind used in animal feeding, nes -- Containing 10% or less by weight in the dry state of non-fat milk solids	3%	-	0%
23099035	Other preparations of a kind used in animal feeding, nes -- Containing 50% or more by weight in the dry state of milk solids containing butterfat	3%	-	0%
23099036	Other preparations of a kind used in animal feeding, nes -- Containing more than 10% but less than 50% by weight in the dry state of milk solids containing butterfat	3%	-	0%
23099099	Other preparations of a kind used in animal feeding, nes -- Other	8%	5%	0%
24011091	Tobacco, not stemmed/stripped -- Turkish type	2.5%	0%	0%
24011099	Tobacco, not stemmed/stripped -- Other	5.5%	5%	0%
24012010	Tobacco, partly or wholly stemmed/stripped -- Wrapper tobacco for use in the manufacture of cigars	8%	0%	0%
24012090	Tobacco, partly or wholly stemmed/stripped -- Other	8%	0%	0%
24013000	Tobacco refuse	6.5%	5%	0%
24021000	Cigars, cheroots and cigarillos containing tobacco	8%	0%	0%
24029000	Cigars, cigarillos, cigarettes, etc, not containing tobacco	6.5%	5%	0%
24039110	Homogenized or reconstituted tobacco -- Suitable for use as wrapper tobacco	5%	0%	0%
24039120	Homogenized or reconstituted tobacco -- Processed leaf tobacco suitable for use as cigar binders	10%	0%	0%
25010010	Salt and pure sodium chloride; sea water -- Table salt made by an admixture of other ingredients when containing 90% or more of pure sodium chloride	2.5%	0%	0%
25111000	Natural barium sulphate (barytes)	4.5%	0%	0%
25140010	Slate, crude, roughly trimmed or merely cut -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3.5%	0%	0%
25152020	Ecaussine and other calcareous building stone; alabaster -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3.5%	0%	0%
25161210	Granite, merely cut into a square or rectangular shape -- by sawing	3.5%	0%	0%
25162200	Sandstone, merely cut into a square or rectangular shape	3.5%	0%	0%
25169020	Other monumental or building stone (excl. granite and sandstone) -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3.5%	0%	0%
25173000	Tarred macadam	6.5%	0%	0%
25182000	Calcined dolomite	3%	-	0%
25304000	Natural micaceous iron oxides	6.5%	0%	0%
27030000	Peat (incl. peat litter)	6.5%	0%	0%
27050000	Coal gas, water gas, producer gas and similar gases, not petroleum gases	6.5%	0%	0%
27074090	Naphthalene -- Other	8%	0%	0%
27076000	Phenols	8%	0%	0%
27100020	Petroleum oils, etc, (excl. crude); preparations thereof, nes -- Alkenes, mixed, with a very low degree of polymerization; Lubricating oils or basestocks, containing by weight more than 50% of synth	8%	0%	0%
27100091	Petroleum oils, etc, (excl. crude); preparations thereof, nes -- Lubricating oils put up in packings for retail sale; Oils and preparations thereof, having a viscosity of 7.44mm ² /sec. or more at 37.8	5%	0%	0%
27111100	Natural gas, liquefied	12.5%	3%	0%
27111210	Propane, liquefied -- in containers ready for use	12.5%	3%	0%
27111910	Petroleum gases and other gaseous hydrocarbons, liquefied, nes -- in containers ready for use	12.5%	3%	0%
27121000	Petroleum jelly	7%	0%	0%
27129010	Other paraffin wax... and similar products, nes -- Microcrystalline petroleum wax	6.5%	0%	0%
27132090	Petroleum bitumen -- Other	4.5%	0%	0%
27141000	Bituminous or oil shale and tar sands	6.5%	0%	0%
27150010	Bituminous mixtures based on natural asphalt, bitumen...(eg. cut-backs) -- Bituminous mastics	6%	0%	0%
28041000	Hydrogen	3.5%	3%	0%
28042100	Argon	3.5%	3%	0%
28042990	Rare gases (excl. argon) -- Other	3.5%	3%	0%
28043000	Nitrogen	3.5%	3%	0%
28044000	Oxygen	3.5%	3%	0%
28046900	Silicon containing by weight <99.99% silicon	5%	3%	0%
28051900	Alkali metals (excl. sodium)	5.5%	3%	0%
28052100	Calcium	3%	0%	0%
28053000	Rare-earth metals, scandium and yttrium	5%	3%	0%
28111990	Other inorganic acids, nes -- Other	4%	3%	0%
28112100	Carbon dioxide	3.5%	3%	0%
28112910	Other inorganic oxygen compounds of non-metals, nes -- Dinitrogen oxide	3.5%	3%	0%
28112999	Other inorganic oxygen compounds of non-metals, nes -- Other	3.5%	0%	0%
28121090	Chlorides and chlorides oxides of non-metals -- Other	3.5%	3%	0%
28129090	Halides and halide oxides of non-metals, nes -- Other	3.5%	3%	0%
28170090	Zinc oxide; zinc peroxide -- Other	7.5%	0%	0%
28199090	Chromium oxides and hydroxides (excl. chromium trioxide) -- Other	3.5%	3%	0%
28211000	Iron oxides and hydroxides	3.5%	3%	0%
28212000	Earth colours containing >=70% iron(III)oxide	5.5%	3%	0%
28230090	Titanium oxides -- Other	5.5%	0%	0%
28241000	Lead monoxide (litharge, massicot)	2%	0%	0%
28242000	Red lead and orange lead	3%	0%	0%
28249000	Lead oxides, nes	4.5%	0%	0%
28257000	Molybdenum oxides and hydroxides	3%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
28259010	Other inorganic bases; other metal oxides, hydroxides and peroxides, nes -- Mercury oxides; Tin oxide	4%	0%	0%
28261100	Fluorides of ammonium or of sodium	3.5%	3%	0%
28261900	Fluorides, nes	3.5%	3%	0%
28262000	Fluorosilicates of sodium or of potassium	4%	3%	0%
28269000	Fluoroaluminates and other complex fluorine salts, nes	3%	0%	0%
28271090	Ammonium chloride -- Other	2.5%	0%	0%
28272000	Calcium chloride	8%	3%	0%
28273300	Iron chloride	3.5%	3%	0%
28273400	Cobalt chloride	4%	3%	0%
28273500	Nickel chloride	3.5%	3%	0%
28273800	Barium chloride	4%	0%	0%
28273990	Chlorides, nes -- Other	3.5%	3%	0%
28274100	Chloride oxides and chloride hydroxides of copper	3.5%	3%	0%
28274900	Chloride oxides and chloride hydroxides (excl. of copper)	5.5%	3%	0%
28276010	Iodides and iodide oxides -- Manganous iodide; Potassium iodide; Sodium iodide	3.5%	3%	0%
28276099	Iodides and iodide oxides -- Other	3.5%	3%	0%
28291990	Chlorates (excl. of sodium) -- Other	3%	0%	0%
28299020	Perchlorates; bromates and perbromates; iodates and periodates -- Other perchlorates; Calcium iodate; Potassium iodate; Sodium iodate	3%	0%	0%
28301000	Sodium sulphides	3.5%	0%	0%
28332190	Sulphates of magnesium -- Other	3.5%	3%	0%
28332400	Sulphates of nickel	3%	0%	0%
28332590	Sulphates of copper -- Other	5.5%	0%	0%
28334090	Peroxosulphates (persulphates) -- Other	3%	0%	0%
28341000	Nitrites	5.5%	0%	0%
28342200	Nitrates of bismuth	5.5%	3%	0%
28351000	Phosphinates and phosphonates	3%	0%	0%
28352210	Phosphates of mono or disodium -- For use in the manufacture of additives for heating, lubricating or fuel oils	5%	0%	0%
28352290	Phosphates of mono or disodium -- Other	8%	3%	0%
28352310	Phosphates of trisodium -- Commercial grade	8%	3%	0%
28352390	Phosphates of trisodium -- Other	8%	0%	0%
28352400	Phosphates of potassium	3%	0%	0%
28352690	Phosphates of calcium, nes -- Other	8%	3%	0%
28352990	Phosphates (excl. polyphosphates) -- Other	4%	3%	0%
28353100	Sodium triphosphate (sodium tripolyphosphates)	8%	3%	0%
28353900	Polyphosphates, nes	8%	3%	0%
28362000	Disodium carbonate	8%	3%	0%
28369190	Lithium carbonates -- Other	3.5%	0%	0%
28369200	Strontium carbonate	4%	0%	0%
28369990	Other carbonates; peroxocarbonates -- Other	3.5%	3%	0%
28380000	Fulminates; cyanates and thiocyanates	3%	0%	0%
28391900	Silicates of sodium (excl. metasilicates)	7.5%	0%	0%
28392000	Silicates of potassium	3%	0%	0%
28411000	Aluminates	3%	0%	0%
28412000	Chromates of zinc or of lead	3.5%	0%	0%
28415000	Other chromates and dichromates, nes; peroxochromates	3%	0%	0%
28416100	Potassium permanganate	5%	0%	0%
28416900	Manganites, manganates and permanganates (excl. potassium permanganate)	5%	0%	0%
28417090	Molybdates -- Other	4%	3%	0%
28418000	Tungstates (wolframates)	5.5%	3%	0%
28419090	Other salts of oxometallic and peroxometallic acids, nes -- Other	3.5%	3%	0%
28429091	Other salts of inorganic acids or peroxyacids (excl. azides) -- Ammonium nickel sulphate; Sodium arsenates; Sodium arsenite; Sodium selenate; Sodium selenite	3%	0%	0%
28431000	Colloidal precious metals	5.5%	3%	0%
28432100	Silver nitrate	3.5%	3%	0%
28432900	Silver compounds (excl. silver nitrate)	3.5%	3%	0%
28433091	Gold compounds -- Gold sodium cyanide; Gold trichloride	5%	3%	0%
28433099	Gold compounds -- Other	5%	0%	0%
28439090	Other compounds, nes, and amalgams of precious metals -- Other	3.5%	3%	0%
28461090	Cerium compounds -- Other	5.5%	3%	0%
28469000	Compounds, inorganic or organic, of rare-earth metals, etc(excl. cerium)	2%	0%	0%
28470000	Hydrogen peroxide	5.5%	0%	0%
28500019	Hydrides, nitrides, azides, silicides and borides -- Other	5.5%	3%	0%
28510000	Other inorganic compounds; liquid air; compressed air; amalgams, nes	8%	3%	0%
29031500	1,2-Dichloroethane (ethylene dichloride)	5.5%	3%	0%
29032100	Vinyl chloride (chloroethylene)	8%	3%	0%
29033090	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons -- Other	3.5%	0%	0%
29034100	Trichlorofluoromethane	3.5%	3%	0%
29034200	Dichlorodifluoromethane	3.5%	3%	0%
29034300	Trichlorotrifluoroethanes	3.5%	3%	0%
29034400	Dichlorotetrafluoroethanes and chloropentafluoroethane	3.5%	3%	0%
29034500	Halogenated derivatives of acyclic hydrocarbons, perhalogenated only with fluorine and chlorine, nes	3.5%	3%	0%
29034600	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	3.5%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
29034700	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, perhalogenated derivatives nes	3.5%	3%	0%
29034900	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, nes	3.5%	3%	0%
29036110	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene -- Chlorobenzene	8%	3%	0%
29036990	Halogenated derivatives of aromatic hydrocarbons, their salts, etc -- Other	8%	3%	0%
29041010	Hydrocarbon derivatives containing only sulpho groups, their salts, etc -- Ammonium dodecylbenzenesulphonate; Ammonium xylenesulphonate; Dodecylbenzenesulphonic acid; Potassium toluenesulphonate; Sodi	4%	3%	0%
29041099	Hydrocarbon derivatives containing only sulpho groups, their salts, etc -- Other	4%	3%	0%
29042000	Hydrocarbon derivatives containing only nitro/nitroso groups	8%	3%	0%
29049000	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, nes	5.5%	3%	0%
29051100	Methanol (methyl alcohol)	5.5%	3%	0%
29051200	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	8%	3%	0%
29051620	Octanol (octyl alcohol) and isomers thereof -- Other 2-ethyl hexanol	3.5%	3%	0%
29051690	Octanol (octyl alcohol) and isomers thereof -- Other	3.5%	3%	0%
29051700	Dodecan-1-ol, hexadecan-1-ol and octadecan-1-ol	5%	0%	0%
29051910	Saturated monohydric alcohols, nes -- Methylamyl alcohol (methyl isobutyl carbinol); Volatile oils used for flavouring or perfuming purposes	8%	3%	0%
29051999	Saturated monohydric alcohols, nes -- Other	8%	3%	0%
29052200	Acyclic terpene alcohols	4%	3%	0%
29053100	Ethylene glycol (ethanediol)	5.5%	3%	0%
29053200	Propylene glycol (propane-1,2-diol)	7.5%	3%	0%
29053900	Other diols, nes	8%	3%	0%
29054200	Pentaerythritol	8%	3%	0%
29054300	Mannitol	5.5%	0%	0%
29054910	Other polyhydric alcohols, nes -- Esters of Glycerol formed with acids of heading No. 29.04	3.5%	3%	0%
29054990	Other polyhydric alcohols, nes -- Other	3.5%	3%	0%
29055000	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	5.5%	3%	0%
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	8%	3%	0%
29061300	Sterols and inositols	2%	0%	0%
29061900	Cyclanic, cyclenic or cycloterpenic alcohols and derivatives, nes	5.5%	3%	0%
29062190	Benzyl alcohol -- Other	5.5%	0%	0%
29062900	Aromatic alcohols and their derivatives, nes	5.5%	3%	0%
29071200	Cresols and their salts	4.5%	3%	0%
29071300	Octylphenol, nonylphenol and their isomers; salts thereof	5.5%	3%	0%
29071400	Xylenols and their salts	5.5%	3%	0%
29071590	Naphthols and their salts -- Other	5.5%	0%	0%
29071910	Other monophenols, nes -- Didodecylphenol; Dinonylphenol; 2,6-Di-tert-butyl-p-cresol (butylated hydroxytoluene), Dodecylphenol; Volatile oils used for flavouring or perfuming purposes	5.5%	3%	0%
29071999	Other monophenols, nes -- Other	5.5%	3%	0%
29072190	Resorcinol and its salts -- Other	5.5%	3%	0%
29072290	Hydroquinone (quinol) and its salts -- Other	5.5%	3%	0%
29072990	Other polyphenols, nes -- Other	3.5%	3%	0%
29073090	Phenol-alcohols -- Other	5.5%	3%	0%
29081090	Phenol or phenol-alcohol derivatives containing halogen substituents -- Other	8%	3%	0%
29082090	Phenol or phenol-alcohol derivatives containing sulpho groups -- Other	8%	3%	0%
29089000	Other halogenated... or nitrosated derivatives of phenols, etc, nes	8%	3%	0%
29093000	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	8%	3%	0%
29094100	2,2-Oxydiethanol (diethylene glycol, digol)	8%	3%	0%
29094200	Monomethyl ethers of ethylene glycol or of diethylene glycol	8%	3%	0%
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	8%	3%	0%
29094490	Other monoalkylethers of ethylene glycol or of diethylene glycol, nes -- Other	8%	3%	0%
29094991	Other ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives -- Dipentaerythritol; Dipropylene glycol; Triethylene glycol; Triethylene glycol monobutyl ether; Triethylen	3.5%	3%	0%
29094992	Other ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives -- 3-phenoxybenzyl alcohol: Other:	3.5%	0%	0%
29094999	Other ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives -- Other	3.5%	0%	0%
29095090	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives -- Other	5.5%	3%	0%
29096020	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives -- Other cumene hydroperoxide or methyl ethyl ketone peroxide	8%	3%	0%
29096099	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives -- Other	8%	3%	0%
29101000	Oxirane (ethylene oxide)	5.5%	3%	0%
29102000	Methyloxirane (propylene oxide)	8%	3%	0%
29109090	Epoxides... with a three-membered ring and derivatives, nes -- Other	4.5%	3%	0%
29110000	Acetals and hemiacetals and their halogenated... derivatives	5%	3%	0%
29121300	Butanal (butyaldehyde, normal isomer)	8%	3%	0%
29121910	Other acyclic aldehydes, without oxygen function, nes -- Crotonaldehyde; 2-ethyl-3-propylacrolein (2-ethylhex-2-enaldehyde); Volatile oils used for flavouring or perfuming purposes	5.5%	3%	0%
29121999	Other acyclic aldehydes, without oxygen function, nes -- Other	5.5%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
29122900	Other cyclic aldehydes, without oxygen function, nes	8%	3%	0%
29123000	Aldehyde-alcohols	5.5%	3%	0%
29125000	Cyclic polymers of aldehydes	5.5%	3%	0%
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of 29.12	8%	0%	0%
29141100	Acetone	5.5%	3%	0%
29141900	Other acyclic ketones, without oxygen function, nes	4%	3%	0%
29142200	Cyclohexanone and methylcyclohexanones	5.5%	3%	0%
29142300	Ionones and methylionones	5.5%	3%	0%
29143100	Phenylacetone (phenylpropan-2-one)	5.5%	3%	0%
29143900	Aromatic ketones without oxygen function (excl. phenylacetone)	5.5%	3%	0%
29144090	Ketone-alcohols and ketone-aldehydes -- Other	4.5%	3%	0%
29145090	Ketone-phenols and ketones with oxygen function -- Other	5.5%	3%	0%
29146100	Anthraquinone	5.5%	0%	0%
29146990	Quinones (excl. anthraquinone) -- Other	5.5%	3%	0%
29147000	Halogenated, sulphonated, nitrated or nitrosated derivatives	4%	3%	0%
29151390	Esters of formic acid -- Other	3.5%	3%	0%
29152200	Sodium acetate	8%	3%	0%
29152390	Cobalt acetates -- Other	8%	3%	0%
29152400	Acetic anhydride	8%	3%	0%
29152900	Salts of acetic acid (excl. of sodium and cobalt)	8%	3%	0%
29153200	Vinyl acetate	8%	3%	0%
29153300	n-Butyl acetate	8%	3%	0%
29153400	Isobutyl acetate	8%	3%	0%
29153500	2-Ethoxyethyl acetate	8%	3%	0%
29153910	Other esters of acetic acids, nes -- Amyl acetate; Glycerol triacetate; Isopropyl acetate; Methylamyl acetate; n-Propyl acetate; Volatile oils used for flavouring or perfuming purposes	6.5%	3%	0%
29153999	Other esters of acetic acids, nes -- Other	6.5%	3%	0%
29155010	Propionic acid, its salts and esters -- Calcium propionate; Sodium propionate	3.5%	3%	0%
29155099	Propionic acid, its salts and esters -- Other	3.5%	3%	0%
29157010	Palmitic acid, stearic acid, their salts and esters -- Aluminum distearate; Aluminium monostearate; Aluminium tristearate; Ammonium palmitate; Barium stearate; Butyl stearate; calcium stearate; Diethy	5%	3%	0%
29157099	Palmitic acid, stearic acid, their salts and esters -- Other	5%	3%	0%
29159010	Saturated acyclic monocarboxylic acids and their... derivatives, nes -- Aluminum octoate (aluminum 2-ethyl-hexanoate); Barium octoate; tert-Butyl peroxydecanoate; ter-Butyl peroxyoctanoate; tert-Butyl	4%	3%	0%
29159092		4%	0%	0%
29159099	Saturated acyclic monocarboxylic acids and their... derivatives, nes -- Other	4%	3%	0%
29161220	Esters of acrylic acid -- Other 2-ethylhexyl acrylate	3.5%	0%	0%
29161290	Esters of acrylic acid -- Other	3.5%	3%	0%
29161500	Oleic, linoleic or linolenic acids, their salts and esters	5%	3%	0%
29161900	Unsaturated acyclic monocarboxylic acids and their... derivatives, nes	4%	0%	0%
29162010	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives -- Volatile oils used For flavouring or perfuming purposes	3.5%	3%	0%
29162099	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives -- Other	3.5%	3%	0%
29163100	Benzoic acid, its salts and esters	6.5%	0%	0%
29163200	Benzoyl peroxide and benzoyl chloride	8.5%	3%	0%
29163400	Phenylacetic acid, its salts and esters	8.5%	3%	0%
29163500	Esters of phenylacetic acid	8.5%	3%	0%
29171119	Oxalic acid, its salts and esters -- Other	3%	0%	0%
29171190	Oxalic acid, its salts and esters -- Other	3%	0%	0%
29171210	Adipic acid, its salts and esters -- Adipic acid; Di-(2-ethylhexyl) adipate; Di-isodecyl adipate; Di-isoctyl adipate; n-Octyl n-decyl adipate	8.5%	3%	0%
29171299	Adipic acid, its salts and esters -- Other	8.5%	3%	0%
29171310	Azelaic acid, sebacic acid, their salts and esters -- Dibutyl sebacate; Di-(2-ethylhexyl) azelate (dioctyl azelate); Di-(2-ethylhexyl) sebacate (dioctyl sebacate), Di-isoctyl azelate	4.5%	3%	0%
29171399	Azelaic acid, sebacic acid, their salts and esters -- Other	4.5%	3%	0%
29171490	Maleic anhydride -- Other	6.5%	3%	0%
29171910	Acyclic polycarboxylic acids, etc, their... derivatives, nes -- Dibutyl fumarate; Dibutyl maleate; Ferrrous fumarate; Lead fumarate, tetrabasic; Maleic acid	6.5%	3%	0%
29171999	Acyclic polycarboxylic acids, etc, their... derivatives, nes -- Other	6.5%	3%	0%
29172000	Cyclanic... cycloterpenic polycarboxylic acids, etc, their...derivatives	4%	3%	0%
29173100	Dibutyl orthophthalates	8.5%	3%	0%
29173200	Dioctyl orthophthalates	8.5%	3%	0%
29173300	Dinonyl or didecyl orthophthalates	8.5%	3%	0%
29173410	Other esters of orthophthalic acid, nes -- Butyl2ethylhexyl phthalate (butyl octyl phthalate), Butyl isodecyl phthalate; Butyl isoctyl phthalate; Di-(2-ethylhexyl) phthalate; Di-(2-methoxyethyl) pht	8.5%	3%	0%
29173499	Other esters of orthophthalic acid, nes -- Other	8.5%	3%	0%
29173990	Aromatic polycarboxylic acids, etc, their... derivatives, nes -- Other	8.5%	3%	0%
29181910	Carboxylic acids with alcohol function, without oxygen function... nes -- Cholic acid; Dioctyl diglycolate; Glycerol tri-12-acetylricinoleate; 3-beta-hydroxy-5-cholenic acid; 12-hydroxystearic acid;	4%	3%	0%
29181999	Carboxylic acids with alcohol function, without oxygen function... nes -- Other	4%	3%	0%
29182300	Other esters of salicylic acid and their salts	8.5%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
29182990	Carboxylic acids with phenol function, without oxygen function... nes -- Other	8.5%	0%	0%
29189090	Carboxylic acids with oxygen function, etc, their... derivatives, nes -- Other	6.5%	0%	0%
29190010	Phosphoric esters, etc (incl. lactophosphates); their... derivatives -- Amyl acid phosphate; n-Butyl acid phosphate; Dodecyl acid phosphate; Ethyl acid phosphate; Heptadecyl acid phosphate; Hexadecyl	6.5%	3%	0%
29190099	Phosphoric esters, etc (incl. lactophosphates); their... derivatives -- Other	6.5%	3%	0%
29201000	Triphosphoric esters (phosphorothioates) their salts and derivatives	6.5%	3%	0%
29209010	Esters of other inorganic acids (excl. of hydrogen halides), etc, nes -- Cetyl sulphate and the ammonium, lithium, potassium and sodium salts of cetyl hydrogen sulphate; Decyl sulphate and the ammonium	4.5%	3%	0%
29209099	Esters of other inorganic acids (excl. of hydrogen halides), etc, nes -- Other	4.5%	3%	0%
29211190	Methylamine, di- or trimethylamine and their salts -- Other	3.5%	3%	0%
29211200	Diethylamine and its salts	3.5%	3%	0%
29211991	Acyclic monoamines and their derivatives, nes; salts thereof -- Dipropylamine;	6%	0%	0%
29211999	Acyclic monoamines and their derivatives, nes; salts thereof -- Other: Other:	6%	0%	0%
29212200	Hexamethylenediamine and its salts	6.5%	3%	0%
29212990	Acyclic polyamines and their derivatives, nes; salts thereof -- Other	6.5%	3%	0%
29213090	Cyclanic...or cycloterpenic mono- or polyamines, etc; salts thereof -- Other	8.5%	3%	0%
29214290	Aniline derivatives and their salts -- Other	8.5%	3%	0%
29214390	Toluidines and derivatives; salts thereof -- Other	8.5%	3%	0%
29214490	Diphenylamine and its derivatives; salts thereof -- Other	8.5%	3%	0%
29214591	1-Naphthylamine, 2-naphthylamine and their derivatives; salts thereof -- -N-Phenyl-beta-naphthylamine and salts thereof	8.5%	3%	0%
29214599	1-Naphthylamine, 2-naphthylamine and their derivatives; salts thereof -- Other	8.5%	0%	0%
29214910	Aromatic monoamines and their derivatives, nes; salts thereof -- Methyltrinitrophenylnitramine	8.5%	3%	0%
29214990	Aromatic monoamines and their derivatives, nes; salts thereof -- Other	8.5%	0%	0%
29215100	o-, m-, p-Phenylenediamine, diaminotoluenes, etc; salts thereof	8.5%	3%	0%
29215990	Aromatic polyamines and their derivatives, nes; salts thereof -- Other	8.5%	0%	0%
29221100	Monoethanolamine and its salts	8.5%	3%	0%
29221200	Diethanolamine and its salts	8.5%	3%	0%
29221300	Triethanolamine and its salts	8.5%	3%	0%
29221991	Amino-alcohols, their ethers and esters with only 1 oxygen function, nes -- Ethanolamines; N,N,N',N'-Tetrakis(2-hydroxypropyl) ethylenediamine, N,N,N'-(2-hydroxypropyl)-N'-(2-hydroxyethyl) ethylen	6.5%	3%	0%
29221999	Amino-alcohols, their ethers and esters with only 1 oxygen function, nes -- Other	6.5%	0%	0%
29222100	Aminohydroxynaphthalenesulphonic acids and their salts	6.5%	3%	0%
29222290	Anisidines, dianisidines, phenetidines, and their salts -- Other	8.5%	3%	0%
29222990	Amino-naphthols and -phenols, etc... one oxygen function; salts, nes -- Other	6.5%	3%	0%
29223090	Amino-aldehydes, ketones quinones, not >1 oxygen function; salts thereof -- Other	8.5%	3%	0%
29224190	Lysine and its esters; salts thereof -- Other	3.5%	3%	0%
29224990	Amino-acids and their esters, not >1 oxygen function; salts thereof, nes -- Other	5%	0%	0%
29225090	Amino-alcohol/acid-phenols; amino-compounds with oxygen function, nes -- Other	6.5%	0%	0%
29231090	Choline and its salts -- Other	8.5%	3%	0%
29232090	Lecithins and other phosphoaminolipids -- Other	8.5%	3%	0%
29239010	Quaternary ammonium salts and hydroxides, nes -- Alkylbenzyltrialkylammonium chlorides; Benzyltrialkylammonium chlorides	6%	3%	0%
29239099	Quaternary ammonium salts and hydroxides, nes -- Other	6%	3%	0%
29241010	Acyclic amides (incl. acyclic carbamates) and derivatives; salts thereof -- -N,N-Dimethylformamide;Lauric diethanolamide;Lauric isopropanolamide (lauryl isopropanolamide); Lauric monoethanolamide; Ole	4%	0%	0%
29241099	Acyclic amides (incl. acyclic carbamates) and derivatives; salts thereof -- Other	4%	0%	0%
29242100	Ureines and their derivatives; salts thereof	8.5%	0%	0%
29242290	2-Acetamidobenzoic acid -- Other	8.5%	0%	0%
29242991	Cyclic amides (incl. carbamates) and derivatives; salts thereof, nes -- -N,N-Diethyl-m-toluamide	8.5%	3%	0%
29242999	Cyclic amides (incl. carbamates) and derivatives; salts thereof, nes -- Other	8.5%	0%	0%
29251100	Saccharin and its salts	6.5%	0%	0%
29251900	Imides and their derivatives; salts thereof (excl. saccharin)	8.5%	3%	0%
29252010	Imines and their derivatives; salts thereof -- Guanidine nitrate; Nitroguanidine	6.5%	3%	0%
29252099	Imines and their derivatives; salts thereof -- Other	6.5%	3%	0%
29269090	Nitrile-function compounds, nes -- Other	6.5%	3%	0%
29299000	Compounds with other nitrogen function, nes	8.5%	0%	0%
29301010	Dithiocarbonates (xanthates) -- Potassium amyloxanthate; Potassium ethylxanthate; Potassium isopropylxanthate; Sodium sec-butylxanthate; Sodium ethylxanthate; Sodium isopropylxanthate	3.5%	3%	0%
29301090	Dithiocarbonates (xanthates) -- Other	3.5%	0%	0%
29302010	Thiocarbamates and dithiocarbamates -- Diamylammonium diamyldithiocarbamate; Selenium diethyldithiocarbamate; Sodium diethyldithiocarbamate; Sodium dimethyldithiocarbamate; Zinc dibutyldithiocarbamate	3.5%	3%	0%
29302099	Thiocarbamates and dithiocarbamates -- Other	3.5%	3%	0%
29303020	Thiuram mono-, di- or tetrasulphides -- Other tetramethylthiuram Mono or disulphides	3.5%	3%	0%
29303099	Thiuram mono-, di- or tetrasulphides -- Other	3.5%	0%	0%
29309099	Other organo-sulphur compounds, nes -- Other: Other:	5.5%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
29310010	Other organo-inorganic compounds -- Diethyl aluminum chloride; Ethyl aluminum sesquichloride; Sodium tetraphenylborate; Triethyl aluminum	5.5%	3%	0%
29310099	Other organo-inorganic compounds -- Other	5.5%	3%	0%
29321900	Compounds containing an unfused furan ring in the structure, nes	3.5%	0%	0%
29322990	Lactones, nes -- Other	4.5%	0%	0%
29329100	Isosafrole	6.5%	0%	0%
29329200	1-(1,3-Benzodioxol-5-yl)propan-2-one	6.5%	0%	0%
29329300	Piperonal	6.5%	0%	0%
29329400	Safrole	6.5%	0%	0%
29329900	Heterocyclic compounds with oxygen hetero-atom(s) only, nes	6.5%	0%	0%
29331990	Compounds containing an unfused pyrazole ring in the structure, nes -- Other	8.5%	0%	0%
29332990	Compounds containing an unfused imidazole ring in the structure, nes -- Other	6.5%	0%	0%
29333290	Piperidine and its salts -- Other	6.5%	0%	0%
29333990	Compounds containing an unfused pyridine ring in the structure, nes -- Other	6.5%	0%	0%
29334010	Compounds with quinoline or isoquinoline ring-system, not further fused -- -6-Ethoxy-1,2-dihydro-2,2,4-trimethylquinoline	6.5%	3%	0%
29334090	Compounds with quinoline or isoquinoline ring-system, not further fused -- Other	6.5%	0%	0%
29335991	Compounds with pyrimidine or piperazine ring; nucleic acids..., nes -- Piperazine phosphate	6.5%	3%	0%
29335999	Compounds with pyrimidine or piperazine ring; nucleic acids..., nes -- Other	6.5%	0%	0%
29336910	Compounds containing an unfused triazine ring in the structure -- Methenamine mandelate; Trimethylenetrinitramine	3.5%	3%	0%
29336999	Compounds containing an unfused triazine ring in the structure -- Other	3.5%	0%	0%
29337190	6-Hexanelactam (epsilon-caprolactam) -- Other	5%	3%	0%
29337900	Lactams (excl. epsilon-caprolactam)	6.5%	3%	0%
29339020	Heterocyclic compounds with nitrogen hetero-atom(s) only, nes -- Other Maleic hydrazide and Other hexamethylene tetramine	6.5%	3%	0%
29339099	Heterocyclic compounds with nitrogen hetero-atom(s) only, nes -- Other	6.5%	0%	0%
29341000	Compounds containing an unfused thiazole ring in the structure	6.5%	3%	0%
29342090	Compounds containing a benzothiazole ring-system, not further fused -- Other	8.5%	3%	0%
29343090	Compounds containing a phenothiazine ring-system, not further fused -- Other	8.5%	0%	0%
29349010	Other heterocyclic compounds, nes -- -1,4-Bis-2-(5-phenyloxazolyl)-benzene (POPOP); 2,5-Diphenyloxazole (PPO); Phenylbiphenyloxadiazole (2-phenyl-5) (4-biphenyl)-1,3,4-oxadiazole;PBD); Volatile oils	6.5%	3%	0%
29349099	Other heterocyclic compounds, nes -- Other	6.5%	0%	0%
29350020	Sulphonamides -- Other chlorpropamide and Other sulphadiazine	6.5%	3%	0%
29350099	Sulphonamides -- Other	6.5%	0%	0%
29389000	Glycosides and their salts, ethers, esters and other derivatives, nes	3.5%	0%	0%
29400000	Sugars, pure (excl. glucose, etc); sugar ethers and salts, etc	5.5%	0%	0%
29420090	Other organic compounds, nes -- Other	6%	0%	0%
32021010	Synthetic organic tanning substances -- Sodium formaldehyde naphthalene sulphonates	8.5%	3%	0%
32030010	Colouring matter of vegetable or animal origin, and preparations -- Edible colouring matter of vegetable origin and preparations based thereon, other than for use in the manufacture of surimi or surim	3%	0%	0%
32041791	Pigments and preparations based thereon -- Quinacridone Pigments and preparations	5%	0%	0%
32041799	Pigments and preparations based thereon -- Other	8.5%	3%	0%
32050000	Colour lakes; preparations based on colour lakes as specified in Note 3	8.5%	3%	0%
32061190	Pigments and preparations based on titanium dioxide (>= 80 % of titanium dioxide) -- Other	6%	0%	0%
32061990	Pigments and preparations based on titanium dioxide (< 80 % of titanium dioxide) -- Other	6%	0%	0%
32062000	Pigments and preparations based on chromium compounds	8.5%	6%	0%
32063090	Pigments and preparations based on cadmium compounds -- Other	8.5%	3%	0%
32064290	Lithopone and other pigments and preparations based on zinc sulphide -- Other	2%	0%	0%
32064300	Pigments and preparations based on hexacyanoferrates	3.5%	3%	0%
32064989	Other colouring matter; preparations as specified in Note 3, nes -- Other	8.5%	3%	0%
32064990	Other colouring matter; preparations as specified in Note 3, nes -- Other	5%	0%	0%
32071090	Prepared pigments, opacifiers and colours... for ceramics, etc -- Other	6.5%	3%	0%
32072000	Vitrifiable enamels and glazes, englobes and similar preparations	6.5%	3%	0%
32073090	Liquid lustres and similar preparations -- Other	3%	0%	0%
32074090	Glass frit and other glass in the form of powder, granules or flakes -- Other	6.5%	3%	0%
32081000	Paints and varnishes based on polyesters, in a non-aqueous medium	6.5%	3%	0%
32082000	Paints and varnishes based on acrylic or vinyl polymers, in a non-aqueous medium	6.5%	3%	0%
32089090	Paints and varnishes, in a non-aqueous medium, nes -- Other	6.5%	3%	0%
32091000	Paints and varnishes based on acrylic or vinyl polymers, in an aqueous medium	6.5%	3%	0%
32099000	Paints and varnishes, in an aqueous medium, nes	6.5%	3%	0%
32100000	Other paints and varnishes (incl. enamels...)...	6.5%	3%	0%
32110000	Prepared driers	8.5%	3%	0%
32121000	Stamping foils	6.5%	0%	0%
32129090	Pigments in non-aqueous media, nes, for retail sale -- Other	3%	0%	0%
32131000	Colours in sets	6.5%	0%	0%
32139010	Artists', students' or signboard painters' colours in packings, nes -- Water colours, in liquid or powder form, in jars, bottles or tins	8.5%	3%	0%
32139090	Artists', students' or signboard painters' colours in packings, nes -- Other	6.5%	0%	0%
32141090	Glaziers putty, etc, non-refractory surfacing preparations -- Other	8.5%	3%	0%
32149000	Mastics and painters fillings	8.5%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
32151100	Black printing ink, whether or not concentrated or solid	8.5%	3%	0%
32151990	Printing ink, whether or not concentrated or solid (excl. black) -- Other	8.5%	3%	0%
32159090	Other ink, whether or not concentrated or solid, nes -- Other	8.5%	3%	0%
33011900	Essential oils of citrus fruit (incl. concretes and absolutes), nes	3%	0%	0%
33012400	Essential oils of peppermint (incl. concretes and absolutes)	3%	0%	0%
33013090	Resinoids -- Other	3%	0%	0%
33021011	Mixtures of odoriferous substances, for the food or drink industries -- With an alcoholic strength by volume exceeding 0.5	\$0.70/litre plus 19.2%	0%	0%
33021012	Mixtures of odoriferous substances, for the food or drink industries -- With an alcoholic strength by volume not exceeding	10.5%	6%	0%
33021090	Mixtures of odoriferous substances, for the food or drink industries -- Other	5%	0%	0%
33029000	Mixtures of odoriferous substances, as raw materials in industry, nes	5%	0%	0%
33030000	Perfumes and toilet waters	6.5%	0%	0%
33041000	Lip make-up preparations	8.5%	3%	0%
33042000	Eye make-up preparations	8.5%	3%	0%
33043000	Manicure or pedicure preparations	6.5%	3%	0%
33049100	Powders, whether or not compressed, for cosmetic/toilet use	8.5%	3%	0%
33049990	Beauty, make-up, skin-care (incl. suntan), nes -- Other	8.5%	3%	0%
33051000	Shampoos	8.5%	3%	0%
33052000	Preparations for permanent waving or straightening	8.5%	3%	0%
33053000	Hair lacquers	8.5%	3%	0%
33059000	Preparations for use on the hair, nes	8.5%	3%	0%
33061000	Dentifrices	8.5%	3%	0%
33062000	Yarn used to clean between the teeth (dental floss)	9.5%	5%	0%
33069000	Preparations for oral or dental hygiene (incl. denture fixative), nes	8.5%	3%	0%
33071000	Pre-shave, shaving or after-shave preparations	8%	3%	0%
33072000	Personal deodorants and antiperspirants	8.5%	3%	0%
33073000	Perfumed bath salts and other bath preparations	8.5%	3%	0%
33074100	Agarbatti and other odiferous preparations which operate by burning	7.5%	0%	0%
33074900	Preparations for perfuming or deodorizing rooms, nes	8.5%	3%	0%
33079000	Other perfumery, cosmetic or toilet preparations, nes	8.5%	3%	0%
34011190	Soap and organic surface-active products in bars, etc. for toilet use -- Other	6.5%	3%	0%
34011900	Soap and organic surface-active products in bars, etc, nes	8.5%	3%	0%
34012010	Soap in other forms, nes -- Laundry Soap For washing clothes and Other linens	2.5%	0%	0%
34012090	Soap in other forms, nes -- Other	6.5%	3%	0%
34021190	Anionic surface-active agents, (excl. soap) -- Other	8.5%	3%	0%
34021200	Cationic surface-active agents, (excl. soap)	8.5%	3%	0%
34021390	Non-ionic surface-active agents, (excl. soap) -- Other	8.5%	3%	0%
34021900	Organic surface-active agents, (excl. soap), nes	8.5%	3%	0%
34022010	Washing and cleaning preparations, put up for retail sale -- Automatic dishwasher detergents	11.5%	7%	0%
34022090	Washing and cleaning preparations, put up for retail sale -- Other	8.5%	3%	0%
34029090	Washing and cleaning preparations, not put up for retail sale -- Other	8.5%	3%	0%
34031110	Preparations for lubricating textile materials, leather, furskins etc., with <70% petroleum oil -- Lubricating oil Preparations based in part on petroleum	6.5%	3%	0%
34031190	Preparations for lubricating textile materials, leather, furskins etc., with <70% petroleum oil -- Other	6%	3%	0%
34031910	Other lubricating preparations, with <70% petroleum oil, nes -- Lubricating oil Preparations based in part on petroleum	6.5%	3%	0%
34031990	Other lubricating preparations, with <70% petroleum oil, nes -- Other	8.5%	3%	0%
34039190	Preparations for lubricating textile materials, leather, furskins, etc, nes -- Other	6%	3%	0%
34039900	Other lubricating preparations, nes	8.5%	3%	0%
34041000	Artificial waxes of chemically modified lignite	6.5%	3%	0%
34042090	Artificial waxes of polyethylene glycol -- Other	6.5%	3%	0%
34049090	Artificial waxes and prepared waxes, nes -- Other	6.5%	0%	0%
34051000	Polishes, creams and similar preparations for footwear or leather	7.5%	0%	0%
34052000	Polishes, creams and similar preparations for maintenance of woodwork	7.5%	0%	0%
34053000	Polishes and similar preparations for coachwork (excl. metal polishes)	7.5%	0%	0%
34054000	Scouring pastes and powders and other scouring preparations	8.5%	3%	0%
34059000	Other polishes, creams and similar preparations, nes	7.5%	0%	0%
34060000	Candles, tapers and the like	7.5%	3%	0%
34070010	Modelling pastes; dental wax and impression compounds, for retail sale -- Modelling pastes	7.5%	3%	0%
34070020	Modelling pastes; dental wax and impression compounds, for retail sale -- Dental impression compounds excluding those based on silicone polymers	6.5%	3%	0%
35022000	Milk albumin, including concentrates of two or more whey proteins	6.5%	3%	0%
35029000	Albumins (excl. egg and milk albumins), albuminates and other derivatives	6.5%	3%	0%
35030090	Gelatin and derivatives; isinglass; glues of animal origin (excl. 35.01) -- Other	8%	3%	0%
35040000	Peptones/protein substances and derivatives, nes; hide powder	6.5%	3%	0%
35051019	Dextrins and other modified starches -- Other: Etherified or esterified starches:	8%	3%	0%
35051020	Dextrins and other modified starches -- Pregelatinized starch; Soluble starch (amylogen)	6.5%	3%	0%
35052000	Glues based on starches, dextrins or other modified starches	8%	3%	0%
35061000	Products put up as glues or adhesives for retail sale, =<1kg	8.5%	3%	0%
35069190	Adhesives based on rubber or plastic (incl. artificial resins) -- Other	8.5%	3%	0%
35069900	Prepared glues and other prepared adhesives, nes	8.5%	3%	0%
36010000	Propellant powders	6.5%	3%	0%
36020000	Prepared explosives, (excl. propellant powders)	8.5%	3%	0%
36030000	Safety fuses; detonating fuses; caps; igniters; electric detonators	8.5%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
36041000	Fireworks	8%	0%	0%
36049000	Signalling flares... and other pyrotechnic articles (excl. fireworks)	8%	0%	0%
36050000	Matches (excl. pyrotechnic articles of 36.04)	6.5%	3%	0%
36061000	Liquid or liquefied-gas fuels in containers, for lighters, =<300cm3	8.5%	3%	0%
36069000	Ferro-cerium, pyrophoric alloys; articles of combustible materials, nes	8.5%	3%	0%
37012000	Instant print flat film, unexposed	7.5%	0%	0%
37013020	Plates and film, in the flat with any side >255mm, unexposed -- Other plates	6.5%	3%	0%
37013030	Plates and film, in the flat with any side >255mm, unexposed -- film	7.5%	0%	0%
37019110	Photographic plates..., in the flat for colour photography, unexposed -- plates	6.5%	3%	0%
37019120	Photographic plates..., in the flat for colour photography, unexposed -- film	7.5%	0%	0%
37019920	Photographic plates and film, in the flat (excl. for colour), unexposed -- Other plates	6.5%	3%	0%
37019930	Photographic plates and film, in the flat (excl. for colour), unexposed -- Other film	7.5%	0%	0%
37022000	Instant print film in rolls, unexposed	7.5%	0%	0%
37023100	Polychrome film, in rolls, non-perforated, of width =<105mm	7.5%	0%	0%
37023200	Film, in rolls, non-perforated, with silver... emulsion, width =<105mm	7.5%	0%	0%
37023900	Film, in rolls, non-perforated, of width =<105mm	7.5%	0%	0%
37024100	Polychrome film, in rolls, non-perforated, width >610mm and length >200m	7.5%	0%	0%
37024210	Film, in rolls, non-perforated, width >610mm length >200m (excl. colour) -- Duplicating, scanner or continuous tone graphic arts film, of a width of 762 mm or more, for use in the manufacture of photo	2.5%	0%	0%
37024290	Film, in rolls, non-perforated, width >610mm length >200m (excl. colour) -- Other	7.5%	0%	0%
37024300	Film, in rolls, non-perforated, width >610mm and length =<200m	7.5%	0%	0%
37024490	Film, in rolls, non-perforated, width >105mm but =<610mm -- Other	7.5%	0%	0%
37025100	Polychrome film, in rolls, width =<16mm and length =<14m	7.5%	0%	0%
37025210	Polychrome film, in rolls, width =<16mm and length >14m -- Of a width of 16 mm, for exposure in cinematographic camera	6.5%	0%	0%
37025290	Polychrome film, in rolls, width =<16mm and length >14m -- Other	7.5%	0%	0%
37025300	Polychrome slide film, in rolls, width >16mm but =<35mm, length =<30m	7.5%	0%	0%
37025400	Polychrome film, in rolls, width >16mm but =<35mm, length =<30m	7.5%	0%	0%
37025510	Polychrome film, in rolls, width >16mm but =<35mm, length >30m -- Of a width exceeding 28.5 mm, for exposure in cinematographic cameras	6.5%	0%	0%
37025590	Polychrome film, in rolls, width >16mm but =<35mm, length >30m -- Other	7.5%	0%	0%
37025600	Polychrome film, in rolls, width >35mm	7.5%	0%	0%
37029100	Film, in rolls, width =<16mm and length =<14m (excl. colour)	7.5%	0%	0%
37029200	Film, in rolls, width =<16mm and length >14m (excl. colour)	7.5%	0%	0%
37029310	Film, in rolls, width >16mm but =<35mm and length =<30m (excl. colour) -- Of a width exceeding 28.5 mm, for exposure in cinematographic cameras	6.5%	0%	0%
37029390	Film, in rolls, width >16mm but =<35mm and length =<30m (excl. colour) -- Other	7.5%	0%	0%
37029410	Film, in rolls, width >16mm but =<35mm and length >30m (excl. colour) -- Of a width exceeding 28.5 mm, for exposure in cinematographic cameras	6.5%	0%	0%
37029490	Film, in rolls, width >16mm but =<35mm and length >30m (excl. colour) -- Other	7.5%	0%	0%
37029500	Film, in rolls, width >35mm (excl. colour)	7.5%	0%	0%
37031000	Photographic paper, paperboard and textiles, in rolls, width >610mm	7.5%	0%	0%
37032000	Photographic paper, paperboard and textiles for colour photography	7.5%	0%	0%
37039090	Photographic paper, paperboard and textiles, nes -- Other	7.5%	0%	0%
37040090	Photographic plates, film, paper..., exposed but not developed -- Other	6.5%	0%	0%
37051090	Photographic plates..., exposed and developed, for offset reproduction -- Other	6.5%	0%	0%
37052000	Microfilms, exposed and developed	6.5%	0%	0%
37059090	Photographic plates..., exposed and developed, nes -- Other	6.5%	0%	0%
37061010	Cinematograph film, exposed and developed, width >=35mm -- Television commercials excluding those imported for reference purposes only	8%	2%	0%
37069010	Cinematograph film, exposed and developed, width <35mm -- Television commercials excluding those imported for reference purposes only	8%	2%	0%
37071000	Sensitised emulsions for photographic uses	8.5%	3%	0%
37079090	Chemical preparations for photograpic use, nes -- Other	8.5%	3%	0%
38013000	Carbonaceous pastes for electrodes and pastes for furnace linings	4.5%	3%	0%
38019000	Preparations based on graphite or carbon in the form of pastes..., nes	4.5%	3%	0%
38063000	Ester gums	6.5%	3%	0%
38070010	Wood tar; wood tar oils; wood creosote; wood naphtha..., etc -- Solvents or thinners, based on wood tar oil	8.5%	3%	0%
38081010	Insecticides, put up for retail sale -- In packages of a gross weight not exceeding 1.36 kg each	6.5%	0%	0%
38082010	Fungicides, put up for retail sale -- In packages of a gross weight not exceeding 1.36 kg each	6.5%	0%	0%
38083010	Herbicides, anti-sprouting products and plant growth regulators -- In packages of a gross weight not exceeding 1.36 kg each	6.5%	0%	0%
38084010	Disinfectants, put up for retail sale -- In packages of a gross weight not exceeding 1.36 kg each	6.5%	0%	0%
38089010	Rodenticides and similar products, put up for retail sale, nes -- In packages of a gross weight not exceeding 1.36 kg each	6.5%	0%	0%
38099120	Finishing agents, etc, used in the textile or like industries -- Sizing agents based on rosin	6%	3%	0%
38099190	Finishing agents, etc, used in the textile or like industries -- Other	6%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
38099210	Finishing agents, etc, used in the paper or like industries -- Sizing agents based on rosin	6.5%	3%	0%
38099290	Finishing agents, etc, used in the paper or like industries -- Other	6%	3%	0%
38099300	Finishing agents, etc, used in the leather or like industries	6%	3%	0%
38101090	Pickling preparations for metal surfaces; soldering... powders -- Other	8.5%	3%	0%
38109000	Preparations such as fluxes for soldering..., etc, nes	8.5%	3%	0%
38111100	Anti-knock preparations based on lead compounds	6.5%	3%	0%
38111900	Anti-knock preparations (excl. based on lead)	6.5%	3%	0%
38112190	Additives for lubricating oils with petroleum oils -- Other	8.5%	3%	0%
38112900	Additives for lubricating oils (excl. with petroleum oils)	8.5%	3%	0%
38119000	Other additives other than for lubricating oils, nes	8.5%	3%	0%
38121000	Prepared rubber accelerators	5%	3%	0%
38122090	Compound plasticisers for rubber or plastics, nes -- Other	5%	3%	0%
38123090	Anti-oxidising preparations and stabilisers for rubber or plastics -- Other	5%	3%	0%
38130000	Preparations for fire-extinguishers; charged fire-extinguishing grenades	8.5%	3%	0%
38140000	Organic composite solvents and thinners, nes; paint or varnish removers	8.5%	3%	0%
38151910	Supported catalysts, nes -- Supported catalysts consisting of two or more of cobalt, molybdenum of nickel oxides on an aluminum oxide base or on an aluminum oxide base in a mixture with silica, for t	8.5%	3%	0%
38159010	Reaction initiators, accelerators and catalytic preparations, nes -- Fluid bed silicaalumina cracking catalysts, composed of silica-alumina or synthetic components, whether or not containing clay, for	8.5%	3%	0%
38160090	Refractory cements, mortars, concretes and similar compositions, nes -- Other	6.5%	3%	0%
38172000	Mixed alkylnaphthalenes, nes	8.5%	3%	0%
38190000	Hydraulic brake fluids and similar liquids with <70% petroleum oil	8.5%	3%	0%
38200000	Anti-freezing preparations and prepared de-icing fluids	8.5%	3%	0%
38220020	Composite diagnostic or laboratory reagents, nes -- Reagents in tablet form, not put up for retail sale	5%	0%	0%
38220090	Composite diagnostic or laboratory reagents, nes -- Other	5%	2%	0%
38241000	Prepared binders for foundry moulds or cores	8.5%	3%	0%
38242090	Naphthenic acids, their water-insoluble salts and their esters -- Other	3.5%	3%	0%
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	3.5%	3%	0%
38244000	Prepared additives for cements, mortars or concretes	8.5%	3%	0%
38245090	Non-refractory mortars and concretes -- Other	8.5%	3%	0%
38246000	Sorbitol (excl. that of 2905.44)	5.5%	3%	0%
38247100	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	8.5%	3%	0%
38247900	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, nes	8.5%	3%	0%
38249020	Chemical products and residual products of chemical industries, nes -- for use in the manufacture of sanitary towels (napkins), surgical trusses, orthopaedic abdominal supports or suspensory bandages	4%	0%	0%
38249030	Chemical products and residual products of chemical industries, nes -- preparations, not containing sweeteners or flavourings, for use in the manufacture of chewing gums	7%	3%	0%
38249090	Chemical products and residual products of chemical industries, nes -- Other	8.5%	3%	0%
39011090	Polyethylene having a specific gravity <0.94, in primary forms -- Other	7.5%	3%	0%
39012090	Polyethylene having a specific gravity >=0.94, in primary forms -- Other	7.5%	3%	0%
39013000	Ethylene-vinyl acetate copolymers, in primary forms	5%	3%	0%
39019000	Other polymers of ethylene, in primary forms, nes	4.5%	3%	0%
39021000	Polypropylene, in primary forms	6.5%	3%	0%
39023000	Propylene copolymers, in primary forms	6.5%	3%	0%
39029010	Other polymers of propylene or other olefins, in primary forms, nes -- Compositions	6.5%	3%	0%
39031100	Expansible polystyrene, in primary forms	8%	3%	0%
39031910	Polystyrene (excl. expansible), in primary forms -- Compositions	8%	3%	0%
39031990	Polystyrene (excl. expansible), in primary forms -- Other	6.5%	3%	0%
39032010	Styrene-acrylonitrile (SAN) copolymers, in primary forms -- Compositions	8%	3%	0%
39032090	Styrene-acrylonitrile (SAN) copolymers, in primary forms -- Other	6.5%	3%	0%
39033010	Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms -- Compositions	8%	3%	0%
39033090	Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms -- Other	6.5%	3%	0%
39039000	Polymers of styrene, in primary forms, nes	6.5%	3%	0%
39041090	Polyvinyl chloride, not mixed with other substances, in primary forms -- Other	6.5%	3%	0%
39042100	Non-plasticised polyvinyl chloride mixed, in primary forms	6.5%	3%	0%
39042200	Plasticised polyvinyl chloride mixed, in primary forms	6.5%	3%	0%
39043000	Vinyl chloride-vinyl acetate copolymers, in primary forms	5%	3%	0%
39044000	Vinyl chloride copolymers (excl. acetate), in primary forms	5%	3%	0%
39045010	Vinylidene chloride polymers, in primary forms -- Compositions	6.5%	3%	0%
39049000	Polymers of halogenated olefins, in primary forms, nes	6.5%	3%	0%
39051200	Polymers of vinyl acetate, in aqueous dispersion, in primary forms	4%	3%	0%
39051990	Polymers of vinyl acetate (excl. aqueous dispersion), in primary forms -- Other	4%	3%	0%
39052100	Vinyl acetate copolymers, in aqueous dispersion, in primary forms	4%	3%	0%
39052990	Vinyl acetate copolymers (excl. aqueous dispersion), in primary forms -- Other	4%	3%	0%
39059110	Copolymers, in primary forms -- Compositions, excluding moulding Compositions	5%	3%	0%
39059910	Polymers of vinyl esters or vinyl polymers, nes, in primary forms -- Compositions, excluding moulding Compositions	5%	3%	0%
39061090	Polymethyl methacrylate, in primary forms -- Other	6%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
39069091	Acrylic polymers prepared, in primary forms, nes -- Compositions; Emulsions and dispersions of acrylic polymers; Amino-methylated polyacrylamide in aqueous solutions; Polymers of acrylic acid and meth	4%	3%	0%
39072090	Other polyethers, in primary forms, nes -- Other	6.5%	3%	0%
39073090	Epoxide resins, in primary forms -- Other	6%	3%	0%
39074010	Polycarbonates, in primary forms -- Compositions, excluding moulding Compositions	5.5%	3%	0%
39075000	Alkyd resins, in primary forms	6.5%	3%	0%
39076090	Polyethylene terephthalate, in primary forms -- Other (including clear, colourless grades)	6.5%	-	0%
39079100	Unsaturated polyesters, in primary forms, nes	6.5%	3%	0%
39079990	Polyesters, in primary forms, nes -- Other	6.5%	3%	0%
39081000	Polyamide -6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms	6%	3%	0%
39089000	Other polyamides, in primary forms, nes	6.5%	3%	0%
39091010	Urea resins; thiourea resins, in primary forms -- Ureaformaldehyde resins; Other compositions, excluding moulding compositions	6.5%	3%	0%
39092090	Melamine resins, in primary forms -- Other	6.5%	3%	0%
39093010	Other amino resins, in primary forms, nes -- Compositions	6.5%	3%	0%
39094091	Phenolic resins, in primary forms -- Phenol-formaldehyde resins and alkyl phenol-formaldehyde resins; Other compositions	6.5%	3%	0%
39095090	Polyurethanes, in primary forms -- Other	3%	0%	0%
39100090	Silicones in primary forms -- Other	3%	0%	0%
39111010	Petroleum resins... other resins and polyterpenes, in primary forms -- Compositions, excluding moulding compositions; Coumarone-indene resins;	6%	3%	0%
39119090	Polysulphides, polysulphones and other products..., in primary forms -- Other	6.5%	3%	0%
39121190	Non-plasticised cellulose acetates, in primary forms -- Other	5.5%	3%	0%
39121200	Plasticised cellulose acetates, in primary forms	5.5%	3%	0%
39122010	Cellulose nitrates (incl. collodions), in primary forms -- Cellulose nitrate, dynamite grade; Cellulose nitrate wetted with dibutyl phthalate; Compositions, excluding cellulose nitrate wetted with org	5%	3%	0%
39123910	Other cellulose ethers, in primary forms, nes -- Compositions, excluding moulding Compositions	4%	3%	0%
39129090	Cellulose and its chemical derivatives, in primary forms, nes -- Other	5%	3%	0%
39131000	Alginate acid, its salts and esters, in primary forms	4%	3%	0%
39139090	Natural and modified natural polymers, in primary forms -- Other	5.5%	3%	0%
39140010	Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms -- Non-macroporous poly(styrenedivinyl benzene) cationic exchange resin compositions	3.5%	3%	0%
39161000	Monofilament >1mm, rods... and profile shapes, of polymers of ethylene	9%	4%	0%
39162000	Monofilament >1mm, rods..., etc, of polymers of vinyl chloride	9%	4%	0%
39169011	Monofilament >1mm, rods... and profile shapes, of other plastics, nes -- of vulcanized fibre or of regenerated Cellulose	6.5%	3%	0%
39169099	Monofilament >1mm, rods... and profile shapes, of other plastics, nes -- Other	9%	4%	0%
39171010	Artificial guts of hardened proteins or cellulosic materials -- of regenerated Cellulose	5%	3%	0%
39172100	Tubes, pipes and hoses, rigid, of polymers of ethylene	9%	4%	0%
39172200	Tubes, pipes and hoses, rigid, of polymers of propylene	9%	4%	0%
39172390	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride -- Other	9%	4%	0%
39172990	Tubes, pipes and hoses, rigid, of other plastics, nes -- Other	9%	4%	0%
39173190	Flexible tubes, pipes and hoses, with a burst pressure >=27.6MPa -- Other	9%	4%	0%
39173290	Tubes, pipes and hoses, not reinforced, without fittings, nes -- Other	9%	4%	0%
39173300	Tubes, pipes and hoses, not reinforced, with fittings attached, nes	9%	4%	0%
39173990	Other tubes, pipes and hoses, nes -- Other	9%	4%	0%
39174090	Fittings, for tubes, pipes and hoses, of plastic -- Other	9%	4%	0%
39181010	Floor coverings of polymers of vinyl chloride, in rolls or tiles -- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felt	12.5%	8%	0%
39181090	Floor coverings of polymers of vinyl chloride, in rolls or tiles -- Other	9%	4%	0%
39189010	Floor, wall or ceiling coverings of plastics, nes, in rolls or tiles -- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felt	12.5%	8%	0%
39189090	Floor, wall or ceiling coverings of plastics, nes, in rolls or tiles -- Other	9%	4%	0%
39191010	Self-adhesive tape, plates, strip..., in rolls, width =<20cm -- combined with knitted or woven fabrics, nonwovens or felt, such combinations which can, without fracturing, be bent manually around a cy	13.5%	10%	0%
39191020	Self-adhesive tape, plates, strip..., in rolls, width =<20cm -- Of polymers of methyl methacrylate; Polyethylene terephthalate film of a width of less than 15 cm;	6.5%	3%	0%
39191099	Self-adhesive tape, plates, strip..., in rolls, width =<20cm -- Other	9%	4%	0%
39199010	Other self-adhesive plates, tape, strip, foil... of plastics, nes -- combined with knitted or woven fabrics, nonwovens or felt, such combinations which can, without fracturing, be bent manually around	13.5%	10%	0%
39199099	Other self-adhesive plates, tape, strip, foil... of plastics, nes -- Other	9%	4%	0%
39201010	Plates, sheets, film, foil and strip, of polymers of ethylene, not reinforced, etc -- for use in the manufacture of sanitary towels (napkins), surgical trusses, orthopaedic abdominal supports or suspe	4%	3%	0%
39201090	Plates, sheets, film, foil and strip, of polymers of ethylene, not reinforced, etc -- Other	9%	4%	0%
39202020	Plates, sheets, film, foil and strip, of polymers of propylene, not reinforced, etc -- for use in the manufacture of sanitary towels (napkins), surgical trusses, orthopaedic abdominal supports or susp	4%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
39202090	Plates, sheets, film, foil and strip, of polymers of propylene, not reinforced, etc -- Other	9%	4%	0%
39203000	Plates, sheets, film, foil and strip, of polymers of styrene, not reinforced, etc	9%	4%	0%
39204190	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, rigid, not reinforced, etc -- Other	9%	4%	0%
39204290	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, flexible, not reinforced, etc -- Other	9%	4%	0%
39205190	Plates, sheets, film, foil and strip, of polymethyl methacrylate, not reinforced, etc -- Other	6.5%	3%	0%
39205910	Plates, sheets, film, foil and strip, of other acrylic polymers, not reinforced, etc, nes -- of polymers of methyl methacrylate	9%	4%	0%
39206110	Plates, sheets, film, foil and strip, of polycarbonates, not reinforced, etc -- Polycarbonate plates, sheets, film or strip, of a thickness of 0.08cm or more but not exceeding 1.3cm	9%	4%	0%
39206290	Plates, sheets, film, foil and strip, of polyethylene terephthalate, not reinforced, etc -- Other	4%	3%	0%
39206300	Plates, sheets, film, foil and strip, of unsaturated polyesters, not reinforced, etc	9%	4%	0%
39207100	Plates, sheets, film, foil and strip, of regenerated cellulose, not reinforced, etc	8.5%	3%	0%
39207290	Plates, sheets, film, foil and strip, of vulcanised fibre, not reinforced, etc -- Other	6.5%	3%	0%
39207310	Plates, sheets, film, foil and strip, of cellulose acetate, not reinforced, etc -- Cellulose acetate sheets, film or strip, of a thickness exceeding 0.08mm or of a width of less than 15cm and a thickn	6.5%	3%	0%
39207910	Plates, sheets, film, foil and strip, of other cellulose derivatives, not reinforced, etc, nes -- Cellulose acetate butyrate sheets, film or strip, of a thickness exceeding 0.08mm or of a width less t	6.5%	3%	0%
39209290	Plates, sheets, film, foil and strip, of polyamides, not reinforced, etc -- Other	9%	4%	0%
39209300	Plates, sheets, film, foil and strip, of amino-resins, not reinforced, etc	5.5%	3%	0%
39209410	Plates, sheets, film, foil and strip, of phenolic resins, not reinforced, etc -- of Phenolformaldehyde resins	9%	4%	0%
39209991	Plates, sheets, film, foil and strip, of other plastics, not reinforced, etc, nes -- of polymers of tetrafluoroethylene, of epoxide resins, of polyurethanes or of polyvinylidene chlorise	9%	4%	0%
39211100	Cellular plates, sheets, film, foil and strip, of polymers of styrene	9%	4%	0%
39211291	Cellular plates, sheets, film, foil and strip, of polymers of vinyl chloride -- Containing not more than 70% by weight of plastics and combined with textile materials in which man-made fibres predomin	9%	4%	0%
39211299	Cellular plates, sheets, film, foil and strip, of polymers of vinyl chloride -- Other	9%	4%	0%
39211391	Cellular plates, sheets, film, foil and strip, of polymers of polyurethanes -- Containing not more than 70% by weight of plastics and combined with textile materials in which man-made fibres predomina	9%	4%	0%
39211399	Cellular plates, sheets, film, foil and strip, of polymers of polyurethanes -- Other	9%	4%	0%
39211400	Cellular plates, sheets, film, foil and strip, of polymers of regenerated cellulose	8.5%	3%	0%
39211990	Cellular plates, sheets, film, foil and strip, of other plastics, nes -- Other	9%	4%	0%
39219012	Other cellular plates, sheets, film, foil and strip, of plastics, nes -- Other, containing not more than 70% by weight of plastics and combined with textile materials in which man-made fibres predomin	13.5%	13%	0%
39219019	Other cellular plates, sheets, film, foil and strip, of plastics, nes -- Other	13.5%	10%	0%
39219092	Other cellular plates, sheets, film, foil and strip, of plastics, nes -- of polymers of methyl methacrylate, of other chemical derivatives of cellulose or of other polyethylene terephthalate	6.5%	3%	0%
39219093	Other cellular plates, sheets, film, foil and strip, of plastics, nes -- Heat shrinkable tape of irradiated polyethylene, of a thickness of 200 microns or more, laminated with thermoplastic adhesive a	9%	4%	0%
39219099	Other cellular plates, sheets, film, foil and strip, of plastics, nes -- Other	9%	4%	0%
39221000	Baths, shower-baths and wash-basins, of plastics	8%	3%	0%
39222000	Lavatory seats and covers of plastics	8%	3%	0%
39229000	Bidets, lavatory pans... and other sanitary ware of plastics, nes	8%	4%	0%
39231090	Boxes, cases, crates and similar articles of plastics -- Other	9%	4%	0%
39232190	Sacks and bags (incl. cones) of polymers of ethylene -- Other	9%	4%	0%
39232990	Sacks and bags (incl. cones) of other plastics (excl. ethylene) -- Other	9%	4%	0%
39233090	Carboys, bottles, flasks and similar articles of plastics -- Other	9%	4%	0%
39234090	Spools, cops, bobbins and similar supports of plastics -- Other	5%	3%	0%
39235090	Stoppers, lids, caps and other closures of plastics -- Other	9%	4%	0%
39239090	Articles for the packing of goods, of plastics, nes -- Other	9%	4%	0%
39241000	Tableware and kitchenware of plastics	9%	4%	0%
39249000	Household and toilet articles of plastics, nes	9%	4%	0%
39251000	Reservoirs... and similar containers, capacity >300 l, of plastics	9%	4%	0%
39252000	Doors, windows and their frames and thresholds for doors, of plastics	9%	4%	0%
39253000	Shutters, blinds and similar articles and parts, of plastics	8.5%	3%	0%
39259000	Builders' ware of plastics, nes	9%	4%	0%
39261000	Office or school supplies of plastics	9%	4%	0%
39262091	Articles of apparel and clothing accessories of plastics -- Disposable gloves	13.5%	10%	0%
39262092	Articles of apparel and clothing accessories of plastics -- Mittens; Non-disposable gloves	13.5%	10%	0%
39262093	Articles of apparel and clothing accessories of plastics -- Belts;	9%	4%	0%
39262094	Articles of apparel and clothing accessories of plastics -- Other articles of apparel and clothing accessories, of plastics combined with knitted or woven fabrics, bolducs, nonmovens or felt, containi	11.5%	7%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
39262095	Articles of apparel and clothing accessories of plastics -- Other articles of apparel and clothing accessories, of plastics combined with knitted or woven fabrics, bolducs, nonmovens or felt	13.5%	8%	0%
39262099	Articles of apparel and clothing accessories of plastics -- Other	9%	4%	0%
39263000	Fittings for furniture, coachwork or the like of plastics	6%	3%	0%
39264010	Statuettes and other ornamental articles of plastics -- Statuettes	7.5%	3%	0%
39264090	Statuettes and other ornamental articles of plastics -- Other ornamental articles	9%	4%	0%
39269020	Other articles of plastics, nes -- Door mats	10.5%	6%	0%
39269030	Other articles of plastics, nes -- Signs, letters and numerals	8%	3%	0%
39269040	Other articles of plastics, nes -- Conveyor Belts in modular form	6.5%	3%	0%
39269050	Other articles of plastics, nes -- Identification tags for animals	5%	3%	0%
39269090	Other articles of plastics, nes -- Other	9%	4%	0%
40051090	Rubber compounded with carbon black or silica, unvulcanized -- other	6.5%	3%	0%
40052000	Rubber solutions; dispersions, unvulcanized, nes	6.5%	3%	0%
40059190	Plates, sheets and strip of unvulcanized, compounded rubber, nes -- other	6.5%	3%	0%
40059900	Compounded rubber, unvulcanized, in primary forms	6.5%	3%	0%
40061000	Camel-back strips for retreading rubber tyres	6.5%	3%	0%
40069090	Other forms and articles of unvulcanized rubber, nes -- other	6.5%	3%	0%
40070020	Vulcanized rubber thread and cord -- Cord, not covered	4.5%	0%	0%
40070090	Vulcanized rubber thread and cord -- other	6.5%	3%	0%
40081190	Plates, sheets and strip of cellular vulcanized rubber -- other	6.5%	-	0%
40081910	Rods and profile shapes of cellular vulcanized rubber, nes -- Profile shapes	6.5%	3%	0%
40081990	Rods and profile shapes of cellular vulcanized rubber, nes -- other	6.5%	3%	0%
40082190	Plates, sheets and strip of non-cellular, vulcanized rubber(excl. hard) -- other	6.5%	3%	0%
40082910	Rods and profile shapes of non-cellular, vulcanized rubber (excl. hard) -- Profile shapes	7%	3%	0%
40082990	Rods and profile shapes of non-cellular, vulcanized rubber (excl. hard) -- other	7%	3%	0%
40091000	Tubes..., of vulcanized rubber, not reinforced, without fittings	7%	3%	0%
40092000	Tubes..., of vulcanized rubber, reinforced with metal, without fittings	7%	3%	0%
40093000	Tubes..., of vulcanized rubber, reinforced with textiles, no fittings	11%	3%	0%
40094090	Tubes..., of vulcanized rubber, reinforced with materials, no fittings -- other	7%	3%	0%
40095090	Tubes, pipes and hoses, of vulcanized rubber with fittings -- other	7%	5%	0%
40101110	Conveyor belts or belting, of vulcanised rubber, reinforced only with metal -- belts	9%	2.5%	0%
40101120	Conveyor belts or belting, of vulcanised rubber, reinforced only with metal -- belting	11%	3%	0%
40101219	Conveyor belts or belting, of vulcanised rubber, reinforced only with textile materials -- Other: Belts:	9%	2.5%	0%
40101229	Conveyor belts or belting, of vulcanised rubber, reinforced only with textile materials -- Other: Belting:	11%	3%	0%
40101319	Conveyor belts or belting, of vulcanised rubber, reinforced only with plastics -- other	9%	2.5%	0%
40101320	Conveyor belts or belting, of vulcanised rubber, reinforced only with plastics -- belting	11%	3%	0%
40101919	Other conveyor belts or belting, of vulcanised rubber -- other	9%	2.5%	0%
40101929	Other conveyor belts or belting, of vulcanised rubber -- Other: Belting:	11%	3%	0%
40102110	Endless transmission belts of trapezoidal cross-section (V-belts), of vulcanised rubber, whether or not grooved, of a circumference > 60 cm and <= 180 cm -- For use in the manufacture or repair of pow	6.5%	4.5%	0%
40102190	Endless transmission belts of trapezoidal cross-section (V-belts), of vulcanised rubber, whether or not grooved, of a circumference > 60 cm and <= 180 cm -- other	11%	7.5%	0%
40102210	Endless transmission belts of trapezoidal cross-section (V-belts), of vulcanised rubber, whether or not grooved, of a circumference > 180 cm and <= 240 cm -- For use in the manufacture or repair of po	6.5%	4.5%	0%
40102290	Endless transmission belts of trapezoidal cross-section (V-belts), of vulcanised rubber, whether or not grooved, of a circumference > 180 cm and <= 240 cm -- other	11%	7.5%	0%
40102390	Endless synchronous transmission belts, of vulcanised rubber, of a circumference > 60 cm and <= 150 cm -- Other	11%	3%	0%
40102490	Endless synchronous transmission belts, of vulcanised rubber, of a circumference > 150 cm and <= 198 cm -- Other	11%	3%	0%
40102910	Transmission belts or belting, of vulcanised rubber, nes. -- For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal	11%	7.5%	0%
40102920	Transmission belts or belting, of vulcanised rubber, nes. -- For use in the manufacture or repair of powered mo	6.5%	4.5%	0%
40102990	Transmission belts or belting, of vulcanised rubber, nes. -- other	11%	3%	0%
40111000	New pneumatic tyres, of rubber of a kind used on motor cars	7%	-	0%
40112000	New pneumatic tyres, of rubber of a kind used on buses or lorries	7%	-	0%
40119190	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread -- other	6.5%	-	0%
40119990	New pneumatic tyres, of rubber, nes (excl. of herring-bone, etc, tread) -- other	6.5%	-	0%
40122020	Used pneumatic tyres of rubber -- of a kind used on vehicles, including tractors, for the on-highway transport of passengers or goods, or on vehicles of heading No. 87.05	6.5%	-	0%
40122090	Used pneumatic tyres of rubber -- other	6.5%	-	0%
40129090	Solid or cushion tyres, interchangeable tyre treads and flaps, of rubber -- other	6.5%	-	0%
40131000	Inner tubes, of rubber of a kind used on motor cars, buses or lorries	6.5%	-	0%
40139090	Inner tubes, of rubber, nes -- other	6.5%	-	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
40141000	Sheath contraceptives	6.5%	5%	0%
40149090	Hygienic or pharmaceutical articles of vulcanized rubber, nes -- other	6.5%	5%	0%
40151100	Surgical gloves	15.5%	15%	0%
40151990	Gloves of vulcanized rubber (excl. surgical gloves) -- other	15.5%	15%	0%
40159020	Articles of apparel and clothing accessories of vulcanized rubber, nes -- Diving suits	10%	5%	0%
40159090	Articles of apparel and clothing accessories of vulcanized rubber, nes -- other	14%	10%	0%
40161000	Articles of vulcanized rubber of cellular rubber	6.5%	3%	0%
40169100	Floor coverings and mats of vulcanized rubber, non-cellular	7%	5%	0%
40169200	Erasers, of vulcanized rubber	6.5%	5%	0%
40169310	Gaskets, washers and other seals, of vulcanized rubber -- Of a kind used in the automotive goods of Chapter 87	6.5%	-	0%
40169399	Gaskets, washers and other seals, of vulcanized rubber -- other	6.5%	5%	0%
40169400	Boat or dock fenders, of vulcanized rubber	6.5%	3%	0%
40169510	Inflatable articles, of vulcanized rubber, nes -- Air mattresses	9.5%	5%	0%
40169590	Inflatable articles, of vulcanized rubber, nes -- other	6.5%	5%	0%
40169930	Articles of vulcanized rubber, nes -- Vibration control goods of a kind used in the vehicles of heading Nos. 87.01 through 87.05	6.5%	-	0%
40169990	Articles of vulcanized rubber, nes -- other	6.5%	5%	0%
40170090	Hard rubber (eg. ebonite) in all forms; articles of hard rubber -- other	6.5%	5%	0%
41041020	Whole bovine skin leather, of surface area =< 2.6m2 -- For use in the manufacture of clothing or gloves	3.5%	0%	0%
41041090	Whole bovine skin leather, of surface area =< 2.6m2 -- Other	3.5%	0%	0%
41042120	Bovine leather, vegetable pre-tanned (excl. further prepared) -- For use in the manufacture of clothing or gloves	5%	0%	0%
41042190	Bovine leather, vegetable pre-tanned (excl. further prepared) -- Other	5%	0%	0%
41042220	Bovine leather, non-vegetable pre-tanned (excl. further prepared) -- For use in the manufacture of clothing or gloves	3%	0%	0%
41042290	Bovine leather, non-vegetable pre-tanned (excl. further prepared) -- Other	3%	0%	0%
41042920	Other bovine and equine leather, tanned (excl. leather of 41.08, 41.09) -- For use in the manufacture of clothing or gloves	3%	0%	0%
41042990	Other bovine and equine leather, tanned (excl. leather of 41.08, 41.09) -- Other	3%	0%	0%
41043120	Full grains and full grain splits of bovine and equine leather, prepared after tanning -- For use in the manufacture of clothing or gloves	3%	0%	0%
41043190	Full grains and full grain splits of bovine and equine leather, prepared after tanning -- Other	3%	0%	0%
41043920	Bovine and equine leather, prepared after tanning, nes -- For use in the manufacture of clothing or gloves	2.5%	0%	0%
41043930	Bovine and equine leather, prepared after tanning, nes -- Upper or sole leather	5%	0%	0%
41043990	Bovine and equine leather, prepared after tanning, nes -- Other	2.5%	0%	0%
41051120	Sheep, lamb skin leather, vegetable pre-tanned (excl. further prepared) -- Hair sheep skin leather, for use in the manufacture of clothing or gloves	3.5%	0%	0%
41051190	Sheep, lamb skin leather, vegetable pre-tanned (excl. further prepared) -- Other	5%	0%	0%
41051220	Sheep, lamb skin leather, non-veg. pre-tanned (excl. further prepared) -- For use in the manufacture of clothing or gloves	3.5%	0%	0%
41051290	Sheep, lamb skin leather, non-veg. pre-tanned (excl. further prepared) -- Other	5%	0%	0%
41051919	Sheep or lamb skin leather, (excl. further prepared), nes -- Other	2%	0%	0%
41051999	Sheep or lamb skin leather, (excl. further prepared), nes -- Other	2%	0%	0%
41052090	Sheep or lamb skin leather, prepared after tanning -- Other	2%	0%	0%
41061919	Goat or kid skin leather, (excl. further prepared) -- Other	2%	0%	0%
41061992	Goat or kid skin leather, (excl. further prepared) -- For use in the manufacture of clothing or gloves	2%	0%	0%
41061999	Goat or kid skin leather, (excl. further prepared) -- Other	2%	0%	0%
41062020	Goat or kid skin leather, prepared after tanning -- For use in the manufacture of clothing or gloves	2.5%	0%	0%
41062090	Goat or kid skin leather, prepared after tanning -- Other	2.5%	0%	0%
41071010	Leather of swine, without hair on -- Wet blue leather	4%	0%	0%
41071092	Leather of swine, without hair on -- For use in the manufacture of clothing or gloves	3.5%	0%	0%
41071099	Leather of swine, without hair on -- Other	4%	0%	0%
41079020	Leather of animals, nes -- Other, For use in the manufacture of clothing or gloves	3%	0%	0%
41079090	Leather of animals, nes -- Other	3%	0%	0%
41080000	Chamois (incl. combination chamois) leather	3%	0%	0%
41090090	Patent leather and patent laminated leather; metallized leather -- Other	2%	0%	0%
42010010	Saddlery and harness for any animal, of any material -- English type saddles	5%	3%	0%
42010090	Saddlery and harness for any animal, of any material -- Other	7%	5%	0%
42021100	Trunks, suit-cases..., etc, with outer surface of leather or of patent leather	11%	7%	0%
42021210	Trunks, suit-cases..., etc, with outer surface of plastic or textiles -- With outer surface of textile materials, containing less than 85% by weight of silk or silk waste	11%	7%	0%
42021290	Trunks, suit-cases..., etc, with outer surface of plastic or textiles -- Other	11%	7%	0%
42021900	Trunks, suit-cases..., etc, nes	11%	7%	0%
42022100	Handbags with outer surface of leather, or composition or patent leather	10%	7%	0%
42022210	Handbags with outer surface of plastic sheeting or textile materials -- With outer surface of textile materials (other than of abaca), containing less than 85% by weight of silk or silk waste	10.5%	7%	0%
42022290	Handbags with outer surface of plastic sheeting or textile materials -- Other	10.5%	7%	0%
42022900	Handbags, nes	10.5%	7%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
42023100	Articles normally carried in pocket or handbag, of leather or of patent leather	8.5%	5%	0%
42023210	Articles normally carried in pocket or handbag, of plastics or textiles -- With outer surface of textile materials, containing less than 85% by weight of silk or silk waste	8%	5%	0%
42023290	Articles normally carried in pocket or handbag, of plastics or textiles -- Other	8%	5%	0%
42023900	Articles normally carried in pocket or handbag, nes	9.5%	6%	0%
42029120	Cases and containers, nes, with outer surface of leather or of patent leather -- Tool bags, haversacks, knapsacks, packsacks and rucksacks	11%	7%	0%
42029190	Cases and containers, nes, with outer surface of leather or of patent leather -- Other	7%	5%	0%
42029220	Cases and containers, nes, with outer surface of plastic or textiles -- Tool bags, haversacks, knapsacks, packsacks and rucksacks	10%	7%	0%
42029290	Cases and containers, nes, with outer surface of plastic or textiles -- Other	7%	5%	0%
42029990	Cases and containers, nes, with outer surface of other materials, nes -- Other	7%	5%	0%
42031000	Articles of apparel of leather	13%	8%	0%
42032110	Gloves, mittens and mitts for use in sports, of leather -- Gloves for cricket	7%	0%	0%
42032190	Gloves, mittens and mitts for use in sports, of leather -- Other	15.5%	10%	0%
42032910	Protective gloves, mittens and mitts for trades, nes, of leather -- Gloves of kid	7%	5%	0%
42032990	Protective gloves, mittens and mitts for trades, nes, of leather -- Other	15.5%	10%	0%
42033000	Belts and bandoliers of leather or composition leather	9.5%	6%	0%
42034000	Clothing accessories of leather or composition leather, nes	8%	5%	0%
42069000	Articles of gut (excl. silk-worm or cat-gut), of goldbeater's skin, etc	6.5%	0%	0%
43021100	Tanned or dressed whole skins of mink, not assembled	3%	0%	0%
43021200	Tanned or dressed whole skins of rabbit or hare, not assembled	5%	0%	0%
43021300	Tanned or dressed whole skins of lamb (the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb), not assembled	3%	0%	0%
43021922	Tanned or dressed whole furskins, not assembled -- for use in the manufacture Of clothing or gloves	3.5%	0%	0%
43021929	Tanned or dressed whole furskins, not assembled -- Other	6.5%	4%	0%
43021990	Tanned or dressed whole furskins, not assembled -- Other	3%	0%	0%
43022000	Tanned or dressed heads, tails, paws and other pieces, not assembled	3%	0%	0%
43023090	Tanned or dressed whole furskins and other pieces thereof, assembled -- Other	8%	5%	0%
43031010	Articles of apparel and clothing accessories of furskins -- gloves, mittens and mitts	15.5%	10%	0%
43031020	Articles of apparel and clothing accessories of furskins -- Leather garments lined with furskin	14%	10%	0%
43031090	Articles of apparel and clothing accessories of furskins -- Other	8%	5%	0%
43039000	Articles of furskin, nes	10%	7%	0%
43040000	Artificial fur and articles thereof	15.5%	10%	0%
44020090	Wood charcoal -- Other	6.5%	0%	0%
44092010	Coniferous wood, continuously shaped along any of its edges or faces -- Flooring of oak (Quercus spp.)	3.5%	0%	0%
44101100	Waferboard, including oriented strand board of wood, unworked	2.5%	0%	0%
44101910	Particle board and similar board of wood (excl. waferboard), unworked -- whether or not painted, edge or face worked, but not otherwise worked or surface covered	2.5%	0%	0%
44111990	Fibreboard of a density >0.8g/cm3, nes -- Other	6%	0%	0%
44121390	Plywood with >=1 outer ply of tropical wood, each ply =<6mm thick -- Other	5%	3%	0%
44121400	Plywood with >=1 outer ply of non-coniferous wood, nes, each ply =<6mm	5%	3%	0%
44121910	Plywood, each ply =<6mm thick, nes -- with metal on one or both faces	6%	3%	0%
44121990	Plywood, each ply =<6mm thick, nes -- Other	9.5%	3%	0%
44122290	Plywood, veneered panels and similar laminated wood >6mm non-coniferous outer ply, with at least one ply of tropical wood -- Other	6%	3%	0%
44122300	Plywood, veneered panels and similar laminated wood >6mm non-coniferous outer ply, with particle board	6%	3%	0%
44122900	Plywood, veneered panels and similar laminated wood >6mm non-coniferous outer ply, nes	6%	3%	0%
44129200	Plywood, veneered panels and similar laminated wood, containing at least one ply of tropical wood specified in Subheading Note 1 to this Chapter, nes	6%	3%	0%
44129900	Plywood, veneered panels and similar laminated wood, nes	6%	3%	0%
44130000	Densified wood, in blocks, plates, strips or profile shapes	3.5%	0%	0%
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	6%	3%	0%
44151080	Cases, boxes, crates, drums and similar packings of wood; cable-drums -- Other Cases, boxes and crates	9.5%	5%	0%
44151090	Cases, boxes, crates, drums and similar packings of wood; cable-drums -- Other	6%	3%	0%
44152090	Pallets, box pallets and other load boards of wood -- Other	6%	3%	0%
44160090	Casks, barrels, vats, tubs, etc, and parts thereof, of wood -- Other	3%	0%	0%
44170090	Tools..., broom or brush bodies... of wood; boot or shoe trees of wood -- Other	6%	0%	0%
44181010	Windows, French-windows and their frames, of wood -- Window frames	6%	0%	0%
44181090	Windows, French-windows and their frames, of wood -- Other	8%	0%	0%
44183000	Parquet panels, of wood	3%	0%	0%
44184000	Shuttering for concrete constructional work, of wood	6%	0%	0%
44189000	Builders' joinery and carpentry, of wood, nes	3%	0%	0%
44190000	Tableware and kitchenware, of wood	6%	3%	0%
44201000	Statuettes and other ornaments, of wood	6%	3%	0%
44209000	Wood marquetry, inlaid wood; caskets... of wood	7%	3%	0%
44211000	Clothes hangers of wood	6%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
44219030	Articles of wood, nes -- Venetian blinds	7%	3%	0%
44219040	Articles of wood, nes -- Other blinds; Labels; Signs, letters and numerals; Window shade or blind rollers	7%	3%	0%
44219050	Articles of wood, nes -- Coffins and caskets; Joiners' benches and trestles	9.5%	5%	0%
44219090	Articles of wood, nes -- Other	6%	0%	0%
46011000	Plaits and similar products of plaiting materials	2.5%	0%	0%
46012090	Mats, matting and screens of vegetable materials -- Other	3%	0%	0%
46019100	Vegetable plaiting material... in sheet form	5%	3%	0%
46019900	Plaiting materials (excl. vegetable), in sheet form	3%	0%	0%
46021010	Articles of vegetable plaiting materials, articles of loofah -- Handbags Other than of sisal, palm straw or cane straw; Trunks, travelling-bags and cases, shopping-bags and hatboxes	11%	7%	0%
46021091	Articles of vegetable plaiting materials, articles of loofah -- Handbags of sisal, palm straw or cane straw	4%	0%	0%
46021092	Articles of vegetable plaiting materials, articles of loofah -- Baskets of bamboo or of interwoven vegetable fibres	6.5%	3%	0%
46021099	Articles of vegetable plaiting materials, articles of loofah -- Other	7%	3%	0%
46029010	Articles of plaiting materials (excl. of vegetable material) -- Baskets, trunks, travellingbags and cases, shopping-bags, handbags and hatboxes	11%	7%	0%
46029090	Articles of plaiting materials (excl. of vegetable material) -- Other	8%	5%	0%
48023000	Carbonizing base paper, uncoated, in rolls or sheets	2%	0%	0%
48025110	Uncoated paper and paperboard (excl. mechanical fibres), weighing <40g/m2 -- not converted, excluding tissue paper for use in the manufacture of duplicating machine stencils	2%	0%	0%
48025290	Uncoated paper and paperboard (excl. mechanical fibres), weighing >=40g/m2 but <=150g/m2 -- Other	2%	0%	0%
48025300	Uncoated paper and paperboard (excl. mechanical fibres), weighing >150g/m2	2%	0%	0%
48026090	Uncoated paper and paperboard (>50% of mechanical fibres), uncoated, in rolls or sheets, nes -- Other	2%	0%	0%
48030090	Toilet or facial tissue stock, towel or napkin stock and similar paper, in rolls or sheets - Other	2%	0%	0%
48044210	Kraft paper and paperboard, weighing >150g/m2 but <225g/m2, bleached uniformly -- Wrapping paper or paperboard, not converted, excluding solid, bleached boxboard	3.5%	0%	0%
48112100	Self-adhesive paper and paperboard	4%	0%	0%
48112990	Gummed paper and paperboard (excl. self-adhesive) -- Other	4%	0%	0%
48131000	Cigarette paper in the form of booklets or tubes	3.5%	0%	0%
48132000	Cigarette paper in rolls of a width <=5cm	2%	0%	0%
48142090	Wallpaper, etc, of paper coated with a... layer of plastics -- Other	3%	0%	0%
48143090	Wallpaper, etc, consisting of paper covered with plaiting material -- Other	3%	0%	0%
48149090	Wallpaper and other wall coverings; window transparencies of paper, nes -- Other	3%	0%	0%
48150000	Floor coverings on a base of paper or of paperboard	4%	0%	0%
48163000	Duplicator stencils of paper	3%	0%	0%
48169090	Copying or transfer paper, nes; offset plates, of paper -- Other	3.5%	0%	0%
48171000	Envelopes of paper or paperboard	4%	0%	0%
48172000	Letter cards, plain postcards and correspondance cards of paper...	4%	0%	0%
48173000	Boxes, etc, of paper or paperboard containing paper stationery	4%	0%	0%
48181000	Toilet paper	4%	0%	0%
48182000	Handkerchiefs and cleansing or facial tissues of paper...	4%	0%	0%
48183000	Tablecloths and serviettes of paper	4%	0%	0%
48184010	Sanitary towels and tampons, napkins and napkin liners for babies, etc -- Sanitary towels and tampons	7%	5%	0%
48184090	Sanitary towels and tampons, napkins and napkin liners for babies, etc -- Other	4%	0%	0%
48185000	Articles of apparel and clothing accessories of paper	4%	0%	0%
48189000	Household, sanitary or hospital articles of paper..., etc, nes	4%	0%	0%
48193000	Sacks and bags, having a base of a width of >=40cm of paper, paperboard	3.5%	0%	0%
48194010	Sacks and bags, including cones of paper, paperboard, nes -- Vacuum cleaner bags	5%	0%	0%
48194091	Sacks and bags, including cones of paper, paperboard, nes -- of paper	3.5%	0%	0%
48194099	Sacks and bags, including cones of paper, paperboard, nes -- Other	4%	0%	0%
48195000	Packing containers, including record sleeves, of paper..., nes	2%	0%	0%
48196000	Box files, letter trays, storage boxes, etc, of paper	4%	0%	0%
48201000	Registers, account books, order and receipt books, of paper, paperboard	4%	0%	0%
48202000	Exercise-books	4%	2%	0%
48203000	Binders, folders and file covers of paper or paperboard	4%	0%	0%
48204000	Manifold business forms and interleaved carbon sets	4.5%	2%	0%
48205010	Albums for stamps or for collections of paper or paperboard -- Stamp Albums	2.5%	0%	0%
48205090	Albums for stamps or for collections of paper or paperboard -- Other	4%	0%	0%
48209090	Blotting pads, book covers and other articles of stationery of paper... -- Other	4%	0%	0%
48211000	Printed paper or paperboard labels of all kinds	4%	0%	0%
48219000	Paper or paperboard labels of all kinds (excl. printed)	2%	0%	0%
48231190	Self-adhesive paper, in strips or rolls -- Other	4%	0%	0%
48232090	Filter paper and paperboard, cut to shape -- Other	4%	0%	0%
48234090	Rolls, sheets and dials, printed for self-recording apparatus -- Other	4%	0%	0%
48235100	Printed, embossed or perforated paper or paperboard for writing, etc	3.5%	0%	0%
48235900	Paper and paperboard writing, printing, etc, cut to shape, nes	3.5%	0%	0%
48236000	Trays, dishes, plates and cups, etc, of paper or paperboard	4%	0%	0%
48239090	Paper and paperboard, cut to size and articles of paper, etc, nes -- Other	4%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
49030020	Children's picture, drawing or colouring books -- Drawing or colouring books	4%	2%	0%
49059990	Maps and hydrographic or similar charts, printed, nes -- Other	4%	0%	0%
49070090	New stamps; stamp-impressed paper; cheque forms; banknotes, etc -- Other	4.5%	2%	0%
49090000	Printed or illustrated postcards; printed cards bearing greetings, etc	4%	2%	0%
49100020	Calendars of any kind, printed, including calendar blocks -- Other Advertising calendars	9.5%	0%	0%
49100090	Calendars of any kind, printed, including calendar blocks -- Other	4.5%	2%	0%
49111020	Trade advertising material, commercial catalogues and the like -- Advertising catalogues containing publicity material relating to Canadian products of services	11%	0%	0%
49111090	Trade advertising material, commercial catalogues and the like -- Other	9.5%	0%	0%
49119190	Pictures, designs and photographs -- Other	4%	0%	0%
49119920	Other printed matter, nes -- Printed labels	4%	0%	0%
49119990	Other printed matter, nes -- Other	4.5%	2%	0%
51051090	Carded wool -- Other	5%	3%	0%
51052990	Wool tops and combed wool (excl. in fragments) -- Other	5%	3%	0%
51053090	Fine animal hair, carded or combed -- Other	5%	3%	0%
51054090	Coarse animal hair, carded or combed -- Other	5%	0%	0%
51061000	Yarn of carded wool, not put up for retail sale, with >=85% wool	9.5%	5%	0%
51062000	Yarn of carded wool, not put up for retail sale, with <85% wool	9.5%	5%	0%
51071090	Yarn of combed wool, not put up for retail sale, with >=85% wool -- Other	9.5%	5%	0%
51072090	Yarn of combed wool, not put up for retail sale, with <85% wool -- Other	9.5%	5%	0%
51081010	Carded yarn of fine animal hair, not put up for retail sale -- Containing 50% or more by weight of hair	5.5%	0%	0%
51081020	Carded yarn of fine animal hair, not put up for retail sale -- Containing less than 50% by weight of hair	9.5%	5%	0%
51082010	Combed yarn of fine animal hair, not put up for retail sale -- Containing 50% or more by weight of hair	5.5%	0%	0%
51082020	Combed yarn of fine animal hair, not put up for retail sale -- Containing less than 50% by weight of hair	9.5%	5%	0%
51091000	Yarn, with >=85% wool or of fine animal hair, put up for retail sale	9.5%	5%	0%
51099000	Yarn, with <85% wool or of fine animal hair, put up for retail sale	9.5%	5%	0%
51100000	Yarn of coarse animal hair or of horsehair (incl. gimped horsehair yarn)	5.5%	0%	0%
51111130	Woven fabrics, with >=85% carded wool or fine animal hair, =<300g/m2 -- Other, in the grey or unfinished condition, of a weight not exceeding 135 g/m2	12.5%	0%	0%
51111939	Woven fabrics, with >=85% carded wool or fine animal hair, >300g/m2 -- Other	16%	12%	0%
51111990	Woven fabrics, with >=85% carded wool or fine animal hair, >300g/m2 -- Other	16%	12%	0%
51112019	Woven fabrics of carded wool, mixed with man-made filaments -- Other, of a weight exceeding 300 g/m2	16%	12%	0%
51112020	Woven fabrics of carded wool, mixed with man-made filaments -- Other, in the grey or unfinished condition, of a weight not exceeding 135 g/m2	12.5%	0%	0%
51112092	Woven fabrics of carded wool, mixed with man-made filaments -- Of a weight exceeding 300 g/m2	16%	12%	0%
51113019	Woven fabrics of carded wool, mixed with man-made staple fibres -- Other, of a weight exceeding 300 g/m2	16%	12%	0%
51113020	Woven fabrics of carded wool, mixed with man-made staple fibres -- Other, in the grey or unfinished condition, of a weight not exceeding 135 g/m2	12.5%	0%	0%
51113092	Woven fabrics of carded wool, mixed with man-made staple fibres -- Of a weight exceeding 300 g/m2	16%	12%	0%
51119029	Other woven fine fabrics of carded wool or carded fine animal hair, nes -- Other, of a weight exceeding 300 g/m2	16%	12%	0%
51119030	Other woven fabrics of carded wool or carded fine animal hair, nes -- Other, in the grey or unfinished condition, of a weight not exceeding 135 g/m2	12.5%	0%	0%
51119092	Other woven fabrics of carded wool or carded fine animal hair, nes -- Of a weight exceeding 300 g/m2	16%	12%	0%
51121110	Woven fabrics with >=85% combed wool or fine animal hair, =<200g/m2 -- in the grey or unfinished condition, of a weight not exceeding 135 g/m2	12.5%	0%	0%
51121919	Woven fabrics with >=85% combed wool or animal hair, >200g/m2 -- Other: Billiard cloth:	15.5%	0%	0%
51121992	Woven fabrics with >=85% combed wool or animal hair, >200g/m2 -- Of a weight exceeding 300 g/m2	16%	12%	0%
51122010	Woven fabrics of combed wool, mixed with man-made filaments -- in the grey or unfinished condition, of a weight not exceeding 135 g/m2	12.5%	0%	0%
51122092	Woven fabrics of combed wool, mixed with man-made filaments -- Of a weight exceeding 300 g/m2	16%	12%	0%
51123020	Woven fabrics of combed wool, mixed with man-made staple fibres -- Other, in the grey or unfinished condition, of a weight not exceeding 135 g/m2	12.5%	0%	0%
51123030	Woven fabrics of combed wool, mixed with man-made staple fibres -- Billiard cloth	15.5%	0%	0%
51123092	Woven fabrics of combed wool, mixed with man-made staple fibres -- Of a weight exceeding 300 g/m2	16%	12%	0%
51129010	Woven fabrics of combed wool or of combed fine animal hair, nes -- in the grey or unfinished condition, of a weight not exceeding 135 g/m2	12.5%	0%	0%
51129092	Woven fabrics of combed wool or of combed fine animal hair, nes -- Of a weight exceeding 300 g/m2	16%	12%	0%
51130000	Woven fabrics of coarse animal hair or of horsehair	16%	14%	0%
52041110	Cotton sewing thread, with >=85% cotton, not put up for retail sale -- Solely of cotton, for use in the manufacture of cotton sewing thread or Schifflli embroidery thread	5%	4.5%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
52052220	Combed single cotton yarn, with >=85% cotton, nprs, >14mn but <=43mn -- Solely of cotton, for use in the manufacture of cotton sewing thread or Schiffli embroidery thread	5%	0%	0%
52053110	Uncombed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, <=14mn - Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be put up for r	5%	4.5%	0%
52053210	Uncombed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >14mn but <=43mn -- Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be p	5%	4.5%	0%
52053310	Uncombed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >43mn but <=52mn -- Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be pu	5%	4.5%	0%
52053420	Uncombed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >52mn but <=80mn -- Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be pu	5%	4.5%	0%
52053510	Uncombed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >80mn -- Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be put up for re	5%	4.5%	0%
52054110	Combed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, <=14mn -- Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be put up for ret	5%	4.5%	0%
52054210	Combed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >14mn but <=43mn -- Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be put	5%	4.5%	0%
52054310	Combed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >43mn but <=52mn -- Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be put	5%	4.5%	0%
52054420	Combed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >52mn but <=80mn -- Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be put	5%	4.5%	0%
52054630	Combed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >80mn but <=94mn -- Solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be put	5%	4.5%	0%
52054730	Combed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >94mn but <=120mn -- Other, solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to	5%	4.5%	0%
52054830	Combed multiple (folded) or cabled cotton yarn, with >=85% cotton, nprs, >120mn -- Other, solely of cotton, for use in the manufacture of crochet, knitting, darning or embroidery cottons to be put up	5%	4.5%	0%
52121110	Unbleached woven fabrics of cotton, =<200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52121190	Unbleached woven fabrics of cotton, =<200g/m2, nes -- Other	16%	10%	0%
52121210	Bleached woven fabrics of cotton, =<200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52121290	Bleached woven fabrics of cotton, =<200g/m2, nes -- Other	16%	10%	0%
52121320	Dyed woven fabrics of cotton, =<200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52121390	Dyed woven fabrics of cotton, =<200g/m2, nes -- Other	16%	10%	0%
52121420	Coloured woven fabrics of cotton, =<200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52121490	Coloured woven fabrics of cotton, =<200g/m2, nes -- Other	16%	10%	0%
52121510	Printed woven fabrics of cotton, =<200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52121590	Printed woven fabrics of cotton, =<200g/m2, nes -- Other	16%	10%	0%
52122110	Unbleached woven fabrics of cotton, >200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52122190	Unbleached woven fabrics of cotton, >200g/m2, nes -- Other	16%	10%	0%
52122210	Bleached woven fabrics of cotton, >200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52122290	Bleached woven fabrics of cotton, >200g/m2, nes -- Other	16%	10%	0%
52122310	Dyed woven fabrics of cotton, >200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52122390	Dyed woven fabrics of cotton, >200g/m2, nes -- Other	16%	10%	0%
52122410	Coloured woven fabrics of cotton, >200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52122490	Coloured woven fabrics of cotton, >200g/m2, nes -- Other	16%	10%	0%
52122510	Printed woven fabrics of cotton, >200g/m2, nes -- Mixed mainly or solely with silk	9%	5%	0%
52122590	Printed woven fabrics of cotton, >200g/m2, nes -- Other	16%	10%	0%
53071090	Single yarn of jute or of other textile bast fibres of 53.03 -- Other	8%	5%	0%
53072000	Multiple or cabled yarn of jute or of other textile bast fibres of 53.03	10%	0%	0%
53082000	True hemp yarn	7%	3%	0%
53083000	Paper yarn	5%	0%	0%
53089000	Yarn of vegetable textile fibres, nes	8.5%	5%	0%
53091190	Bleached or unbleached, woven fabrics of flax, with >=85% flax -- Other	9%	5%	0%
53091990	Woven fabrics of flax, with >=85% flax, printed, dyed or coloured -- Other	9%	5%	0%
53092100	Bleached or unbleached, woven fabrics of flax, with <85% flax	16%	14%	0%
53092990	Woven fabrics of flax, with <85% flax, printed, dyed or coloured -- Other	16%	14%	0%
53109090	Woven fabrics of jute or other textile bast fibres (excl. unbleached) -- Other	14%	8%	0%
53110000	Woven fabrics of other vegetable textile fibres and paper yarn	10.5%	9%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
53110090	Woven fabrics of other vegetable textile fibres and paper yarn -- Other	10.5%	9%	0%
54012000	Sewing thread of artificial filaments	9.5%	5%	0%
54021090	High tenacity yarn of nylon or other polyamides, nprs -- other	9.5%	5%	0%
54022090	High tenacity yarn of polyesters, nprs -- other	9.5%	5%	0%
54023100	Textured yarn, of nylon or other polyamides, =<5tex, nprs	9.5%	8%	0%
54023290	Textured yarn, of nylon or other polyamides, >50tex, nprs -- other	9.5%	5%	0%
54023390	Textured yarn of polyesters, nprs -- other	9.5%	8%	0%
54023900	Textured yarn, nes, nprs	9.5%	8%	0%
54024114	Single yarn of nylon or other polyamides, with =<50turns/m, nprs -- Other, partially oriented: Of nylon:	9.5%	5%	0%
54024119	Single yarn of nylon or other polyamides, with =<50turns/m, nprs -- other	9.5%	5%	0%
54024193	Single yarn of nylon or other polyamides, with =<50turns/m, nprs -- Other, partially oriented: Other:	9.5%	5%	0%
54024199	Single yarn of nylon or other polyamides, with =<50turns/m, nprs -- other	9.5%	5%	0%
54024290	Single yarn of partially oriented polyesters, with =<50turns/m, nprs -- other	9.5%	5%	0%
54024399	Single yarn of polyesters, nes, with =<50turns/m, nprs -- other	9.5%	8%	0%
54024990	Single synthetic yarn, nes, with =<50turns/m, nprs -- other	9.5%	8%	0%
54025100	Single yarn of nylon or other polyamides, with >50turns/m, nprs	9.5%	8%	0%
54025299	Single yarn of polyesters, with >50turns/m, nprs -- Other	9.5%	5%	0%
54025990	Single synthetic yarn, nes, with >50turns/m, nprs -- other	9.5%	8%	0%
54026100	Multiple or cabled yarn of nylon or other polyamides, nprs	9.5%	5%	0%
54026990	Multiple or cabled yarn, nes, nprs -- other	9.5%	8%	0%
54031090	High tenacity yarn of viscose rayon, nprs -- other	8.5%	6.5%	0%
54032090	Artificial textured yarn, nprs -- other	9.5%	5%	0%
54033190	Single yarn of viscose rayon, with =<120turns/m, nprs -- other	8.5%	5%	0%
54033290	Single yarn of viscose rayon, with >120turns/m, nprs -- other	8.5%	5%	0%
54033390	Single yarn of cellulose acetate, nprs -- other	9.5%	5%	0%
54033900	Single artificial yarn, nes, nprs	9.5%	5%	0%
54034190	Multiple or cabled yarn of viscose rayon, nprs -- other	8.5%	5%	0%
54034900	Multiple or cabled artificial yarn, nes, nprs	9.5%	5%	0%
54041090	Synthetic monofilament of >=67decitex -- other	9.5%	5%	0%
54049000	Strip and the like of synthetic textile materials	9.5%	5%	0%
54050000	Artificial monofilament of >=67 decitex; strip and the like of artificial textile materials	9.5%	5%	0%
54062000	Artificial filament yarn (excl. sewing thread), put up for retail sale	9.5%	5%	0%
54075210	Dyed woven fabrics of synthetic filament yarn, >=85% textured polyester -- Containing less than 10% by weight of metallized yarns, less than 15% be weight of wool or less than 15% by weight of flax, f	10%	6.5%	0%
55031090	Synthetic staple fibres, of nylon or other polyamides, not carded, etc -- other	5%	3%	0%
55032090	Synthetic staple fibres, of polyesters, not carded, etc -- other	5%	-	0%
55034000	Synthetic staple fibres, of polypropylene, not carded, etc	5%	3%	0%
55039090	Synthetic staple fibres, nes, not carded, etc -- other	5%	3%	0%
55049090	Artificial staple fibres, (excl. viscose rayon), not carded, etc -- Other	5%	-	0%
55061090	Synthetic staple fibres, of nylon or other polyamides, carded, etc -- other	5%	-	0%
55062090	Synthetic staple fibres, of polyesters, carded, etc -- other	5%	-	0%
55069000	Synthetic staple fibres, nes, carded, etc	5%	-	0%
55070090	Artificial staple fibres, carded, combed or processed for spinning -- other	5%	-	0%
55082000	Sewing thread of artificial staple fibres	9.5%	8%	0%
55091100	Single yarn, with >=85% staple fibres of nylon or other polyamides, nprs	9.5%	8%	0%
55091200	Multiple or cabled yarn, >=85% staple fibres of nylon, etc, nprs	9.5%	8%	0%
55092210	Multiple or cabled yarn, with >=85% polyester staple fibres, nprs -- Solely Of polyesters	9.5%	8%	0%
55095100	Yarn, <85% polyester staple fibres, with artificial staple fibres, nprs	9.5%	8%	0%
55095900	Yarn, <85% polyester staple fibres, nes, nprs	9.5%	8%	0%
55101100	Single yarn, with >=85% artificial staple fibres, nprs	9.5%	8%	0%
55101200	Multiple or cabled yarn, with >=85% artificial staple fibres, nprs	9.5%	8%	0%
55103000	Yarn, with <85% artificial staple fibres, mixed with cotton, nprs	9.5%	8%	0%
55109000	Yarn, with <85% artificial staple fibres, nes, nprs	9.5%	8%	0%
55113000	Yarn of artificial staple fibres, put up for retail sale	9.5%	5%	0%
55151390	Woven fabrics of polyester staple fibres, mixed with wool... -- other	16%	14%	0%
55152200	Woven fabrics of acrylic or modacrylic fibres, mixed with wool...	16%	10%	0%
55159200	Woven fabrics of synthetic staple fibres, nes, with wool...	16%	10%	0%
55163100	Woven fabrics, <85% artificial fibres, with wool...	16%	10%	0%
55163200	Dyed woven fabrics, <85% artificial fibres, with wool...	16%	14%	0%
55163300	Coloured woven fabrics, <85% artificial staple fibres, with wool...	16%	10%	0%
55163400	Printed woven fabrics, <85% artificial staple fibres, with wool...	16%	10%	0%
56011090	Sanitary towels and tampons, napkins, etc, of textile material wadding -- Other	14%	5%	0%
56012120	Cotton wadding and articles thereof -- Other Wadding	6.5%	3%	0%
56012220	Wadding of man-made fibres and articles thereof -- Other Wadding	7%	3%	0%
56012900	Wadding and articles of wadding, nes	7%	3%	0%
56013010	Textile flock and dust and mill neps -- Textile flock of man-made fibres	6%	3%	0%
56021090	Needleloom felt and stitch-bonded fibre fabrics -- Other	16%	10%	0%
56022190	Felt of wool or fine animal hair (excl. impregnated, coated, etc) -- Other	14%	10%	0%
56029000	Felt, nes	16%	10%	0%
56031130	Nonwovens of man-made filaments, <= 25 g/m2 -- Spunbonded, of olefin, for use in the manufacture of envelopes or of insulation sheathing	12.5%	8%	0%
56031140	Nonwovens of man-made filaments, <= 25 g/m2 -- Of nylon or other polyamides, in rolls or sheets, of a kind used for electrical insulation	13.5%	5%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
56031230	Nonwovens of man-made filaments, > 25 g/m2 but <= 70 g/m2 -- Spunbonded, of olefin, for use in the manufacture of envelopes or of insulation sheathing	12.5%	8%	0%
56031240	Nonwovens of man-made filaments, > 25 g/m2 but <= 70 g/m2 -- Of nylon or other polyamides, in rolls or sheets, of a kind used for electrical insulation	13.5%	5%	0%
56031330	Nonwovens of man-made filaments, > 70 g/m2 but <=150 g/m2 -- Spunbonded, of olefin, for use in the manufacture of envelopes or of insulation sheathing	12.5%	8%	0%
56031340	Nonwovens of man-made filaments, > 70 g/m2 but <=150 g/m2 -- Of nylon or other polyamides, in rolls or sheets, of a kind used for electrical insulation	13.5%	5%	0%
56031430	Nonwovens of man-made filaments, > 150 g/m2 -- Spunbonded, of olefin, for use in the manufacture of envelopes or of insulation sheathing	12.5%	8%	0%
56031440	Nonwovens of man-made filaments, > 150 g/m2 -- Of nylon or other polyamides, in rolls or sheets, of a kind used for electrical insulation	13.5%	5%	0%
56039130	Nonwovens (excl. of man-made filaments), <= 25 g/m2 -- Imitation leather, containing 60% or more by weight of man-made fibres, valued at \$13/m2 or more;	9%	5%	0%
56039230	Nonwovens (excl. of man-made filaments), > 25 g/m2 but <= 70 g/m2 -- Imitation leather, containing 60% or more by weight of man-made fibres, valued at \$13/m2 or more;	9%	5%	0%
56039330	Nonwovens (excl. of man-made filaments), > 70 g/m2 but <=150 g/m2 -- Imitation leather, containing 60% or more by weight of man-made fibres, valued at \$13/m2 or more;	9%	5%	0%
56039430	Nonwovens (excl. of man-made filaments), > 150 g/m2 -- Imitation leather, containing 60% or more by weight of man-made fibres, valued at \$13/m2 or more;	9%	5%	0%
56090000	Articles of yarn, strip, etc, twine, cordage, rope or cables, nes	17.5%	14%	0%
57011010	Carpets and other textile floor coverings, of wool..., knotted -- Machine knotted	15.5%	10%	0%
57011090	Carpets and other textile floor coverings, of wool..., knotted -- Other	7.5%	0%	0%
57019010	Carpets and other textile floor coverings, of other textiles, knotted -- Machine knotted	15.5%	8%	0%
57019090	Carpets and other textile floor coverings, of other textiles, knotted -- Other	7.5%	0%	0%
57021000	Kelem, Schumacks, Karamanie and other similar hand-woven rugs	15.5%	8%	0%
57023100	Pile floor coverings of wool..., woven, not made up	15.5%	8%	0%
57023200	Pile floor coverings of man-made textiles, woven, not made up	15.5%	8%	0%
57023900	Pile floor coverings of other textiles, woven, not made up, nes	15.5%	8%	0%
57024100	Pile floor coverings of wool..., woven, made up	15.5%	8%	0%
57024200	Pile floor coverings of man-made textiles, woven, made up	17%	10%	0%
57024900	Pile floor coverings of other textiles, woven, made up, nes	17%	10%	0%
57025100	Non-pile floor coverings of wool...woven, not made up	15.5%	8%	0%
57025200	Non-pile floor coverings of man-made textiles, woven, not made up	15.5%	8%	0%
57025910	Non-pile floor coverings of other textiles, woven, not made up, nes -- Of straw, hemp, flax tow or jute	7.5%	0%	0%
57025990	Non-pile floor coverings of other textiles, woven, not made up, nes -- Other	15.5%	8%	0%
57029100	Non-pile floor coverings of wool..., woven, made up	15.5%	8%	0%
57029200	Non-pile floor coverings of man-made textiles, woven, made up	17%	10%	0%
57029910	Non-pile floor coverings of textile materials, woven, made up, nes -- Of straw, hemp, flax tow or jute	7.5%	0%	0%
57029990	Non-pile floor coverings of textile materials, woven, made up, nes -- Other	15.5%	8%	0%
57031010	Tufted floor coverings of wool or of fine animal hair -- Machine tufted	15.5%	8%	0%
57031090	Tufted floor coverings of wool or of fine animal hair -- Other	10%	0%	0%
57032010	Tufted floor coverings of nylon or other polyamides -- Machine tufted	15.5%	8%	0%
57032090	Tufted floor coverings of nylon or other polyamides -- Other	10%	0%	0%
57033010	Tufted floor coverings of man-made textile materials, nes -- Machine tufted	15.5%	8%	0%
57033090	Tufted floor coverings of man-made textile materials, nes -- Other	10%	0%	0%
57039010	Tufted floor coverings of other textiles, nes -- Machine tufted	15.5%	8%	0%
57039090	Tufted floor coverings of other textiles, nes -- Other	10%	0%	0%
57041000	Carpet tiles =<0.3m2, of felt, not tufted or flopped	15.5%	8%	0%
57049000	Floor coverings of felt, nes, not tufted or flopped	15.5%	8%	0%
57050000	Other carpets and other textile floor coverings, nes	14.5%	8%	0%
58011090	Woven pile fabrics and chenille fabrics of wool or fine animal hair -- Other	16%	10%	0%
58012290	Cut corduroy of cotton -- Other	16%	14%	0%
58012520	Warp pile fabrics, cut, of cotton -- Containing man-made fibres	16%	14%	0%
58012600	Chenille fabrics, of cotton	15%	10%	0%
58013290	Cut corduroy of man-made fibres, nes -- Other	16%	14%	0%
58013300	Weft pile fabrics of man-made fibres, nes	16%	14%	0%
58013590	Warp pile fabrics, cut, of man-made fibres, nes -- Other	16%	14%	0%
58013600	Chenille fabrics of man-made fibres, nes	16%	10%	0%
58019090	Woven pile and chenille fabrics of other textiles, nes -- Other	14%	10%	0%
58039011	Gauze of other textiles (excl. narrow fabrics) -- in the grey or unfinished condition, of a weight not exceeding 135 g/m2	12.5%	0%	0%
58039099	Gauze of other textiles (excl. narrow fabrics) -- Other	16%	10%	0%
58041010	Tulles and other net fabrics -- Solely of vegetable textile fibres	8%	5%	0%
58042900	Lace of other textiles in piece, in strips or in motifs, machine made	8%	5%	0%
58043010	Hand-made lace in pieces, in strips or in motifs -- Solely of vegetable textile fibres	8%	5%	0%
58061010	Narrow woven pile fabrics and chenille fabrics -- Of silk;	13%	10%	0%
58063990	Narrow woven fabrics of other textiles, nes -- Other	16%	10%	0%
58071010	Labels, badges... of textiles, woven, in piece..., not embroidered -- Labels	17.5%	14%	0%
58071020	Labels, badges... of textiles, woven, in piece..., not embroidered -- Badges and similar articles	13%	8%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
58079000	Labels, badges... of textiles, unwoven, in piece..., not embroidered	13%	8%	0%
58081000	Braids, in the piece	15%	8%	0%
58101000	Embroidery without visible ground	9.5%	5%	0%
58109110	Cotton embroidery, in the piece, in strips or in motifs -- Solely of cotton or of cotton mixed solely with other vegetable textile fibres	8%	5%	0%
59011090	Textile fabrics coated with gum or amylaceous substances for books, etc -- Other	16%	10%	0%
59019010	Tracing cloth; prepared painting canvas; buckram, etc -- Prepared painting canvas	8%	0%	0%
59019090	Tracing cloth; prepared painting canvas; buckram, etc -- Other	16%	10%	0%
59031019	Textile fabrics impregnated... with polyvinyl chloride -- Other	16%	14%	0%
59031029	Textile fabrics impregnated... with polyvinyl chloride -- Other	16%	14%	0%
59032019	Textile fabrics impregnated... with polyurethane -- Other	16%	14%	0%
59032023	Textile fabrics impregnated... with polyurethane -- Imitation leather, containing 60% or more by weight of man-made fibres, valued at \$13/m2 or more;	10%	5%	0%
59032029	Textile fabrics impregnated... with polyurethane -- Other	16%	14%	0%
59039010	Textile fabrics impregnated... with plastics, nes -- Textile fabrics not containing man-made fibres	16%	10%	0%
59039029	Textile fabrics impregnated... with plastics, nes -- Other	16%	10%	0%
59041000	Linoleum	8%	5%	0%
59049100	Floor coverings with coating... on a felt backing, base of felt	13.5%	5%	0%
59049200	Floor coverings with coating... on a textile backing, nes	20.5%	12%	0%
59050010	Textile wall coverings -- Backed with wallpaper base (hanging stock), whether or not coated or pre-pasted; Of jute backed with paper	6%	0%	0%
59050090	Textile wall coverings -- Other	17%	10%	0%
59061090	Adhesive tape of a width =<20cm -- Other	16%	10%	0%
59069190	Knitted or crocheted rubberized textile fabrics (excl. adhesive tape) -- Other	16%	10%	0%
59069910	Rubberized textile fabrics, nes -- Textile fabrics not containing man-made fibres	16%	10%	0%
59069929	Rubberized textile fabrics, nes -- Other	16%	10%	0%
59070013	Textile fabrics otherwise impregnated... ; painted canvas... -- Other, not containing man-made fibres	8.5%	3%	0%
59070018	Textile fabrics otherwise impregnated... ; painted canvas... -- Other, not containing man-made fibres: Textile fab	16%	10%	0%
59070019	Textile fabrics otherwise impregnated... ; painted canvas... -- Other, containing man-made fibres: Textile fabrics	16%	14%	0%
59080090	Textile wicks for lamps, stoves, lighters, candles or the like; incandescent gas mantles, etc -- Other	16%	10%	0%
59090000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	15%	10%	0%
59100019		9%	0%	0%
59100090	Transmission or conveyor belts or belting, of textile material -- Other	13.5%	8%	0%
59111010	Textile fabrics..., combined with rubber, leather or other material -- Blankets, blanketing or lapping to be employed in offset printing machinery	9.5%	5%	0%
59111090	Textile fabrics..., combined with rubber, leather or other material -- Other	16%	10%	0%
59113110	Textile fabrics and felts, for paper-making machines, <650g/m2 -- Papermaking machine press felts and fabrics; Paper-making machine forming fabrics	7%	0%	0%
59113210	Textile fabrics and felts, for paper-making machines, >=650g/m2 -- Papermaking machine press felts and fabrics; Paper-making machine forming fabrics	7%	0%	0%
59114000	Straining cloth of a kind used in oil presses, etc	16%	10%	0%
59119020	Textile articles for technical uses, nes, specified in Note 7 -- Other filters of a kind used on cigarette-towpresses	9%	0%	0%
59119090	Textile articles for technical uses, nes, specified in Note 7 -- Other	14.5%	8%	0%
60012100	Looped pile fabrics of cotton, knitted or crocheted	16%	14%	0%
60012900	Looped pile fabrics of textile materials, knitted or crocheted	16%	12%	0%
60019100	Pile fabrics of cotton, nes, knitted or crocheted	16%	12%	0%
60019900	Pile fabrics of textile materials, nes, knitted or crocheted	16%	12%	0%
60021010	Knitted or crocheted fabrics, =<30cm wide, >=5% elastomeric yarn -- Knitted netting or lace, of vegetable textile fibres, not containing any other textile fibres	10%	5%	0%
60022010	Knitted or crocheted fabrics, =<30cm wide, non-elastic -- lace, solely of vegetable textile fibres	10%	5%	0%
60023010	Knitted or crocheted fabrics, >30cm wide, >=5% elastomeric yarn -- lace of vegetable textile fibres, not containing any other textile fibres	10%	5%	0%
60024210	Fabrics, warp knit, of cotton, >30cm wide -- lace, solely Of cotton or solely Of cotton and other vegetable textile fibres	10%	5%	0%
61101010	Jerseys, pullovers, etc, of wool..., knitted or crocheted -- Women's or girls', valued at not less than \$20/kg	20.5%	16%	0%
61130020	Garments made up of knitted or crocheted fabrics of 59.03, 59.06, 59.07 -- Diving suits	10%	6%	0%
61159100	Hosiery and footwear, of wool..., knitted or crocheted, nes	17%	13%	0%
61161000	Gloves, impregnated... with plastics or rubber, knitted or crocheted	20.5%	16.5%	0%
61169100	Gloves, mittens and mitts, of wool..., knitted or crocheted	20.5%	16.5%	0%
61169200	Gloves, mittens and mitts, of cotton, knitted or crocheted	20.5%	16.5%	0%
61169300	Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted	20.5%	16.5%	0%
61169900	Gloves, mittens and mitts, of other textiles, knitted or crocheted	20.5%	16.5%	0%
61178010	Other clothing accessories, knitted or crocheted, nes -- Badges and the like; Belts;	13%	10%	0%
61179020	Parts of garments or clothing accessories, knitted or crocheted -- Of diving suits	10%	5%	0%
61179090	Parts of garments or clothing accessories, knitted or crocheted -- other	20.5%	16.5%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
62021900	Woman's or girls' overcoats, etc, of other textiles, nes	17%	10%	0%
62044900	Dresses of other textiles, nes	17%	10%	0%
62059000	Men's or boys' shirts of other textiles, nes	20.5%	10%	0%
62061000	Women's or girls' blouses, shirts, etc, of silk or silk waste	17%	10%	0%
62072900	Men's or boys' nightshirts and pyjamas of textile materials, nes	17%	10%	0%
62082900	Women's or girls' nightdresses and pyjamas of textile materials, nes	17%	10%	0%
62089900	Women's or girls' dressing gowns, panties, etc, of other textiles, nes	17%	10%	0%
62113310	Men's or boys' garments of man-made fibres, nes -- Clerical or ecclesiastical garments or vestments	8.5%	6.5%	0%
62114310	Women's or girls' garments of man-made fibres, nes -- Saris	7%	0%	0%
62114320	Women's or girls' garments of man-made fibres, nes -- Clerical or ecclesiastical garments or vestments	8.5%	6.5%	0%
62114910	Women's or girls' garments of other textiles, nes -- Saris	7%	0%	0%
62114920	Women's or girls' garments of other textiles, nes -- Clerical or ecclesiastical garments or vestments	8.5%	6.5%	0%
62131000	Handkerchiefs of silk or silk waste	10%	8%	0%
62132000	Handkerchiefs of cotton	10%	8%	0%
62141090	Shawls, scarves, mufflers, mantillas, veils, etc, of silk or silk waste -- other	10%	8%	0%
62151000	Ties, bow ties and cravats of silk or silk waste	17%	10%	0%
62160000	Gloves, mittens and mitts	20.5%	16.5%	0%
62171010	Clothing accessories, nes -- for clerical or ecclesiastical garments or vestments	8.5%	6.5%	0%
63012000	Blankets (excl. electric blankets) and travelling rugs, of wool...	19%	12%	0%
63014000	Blankets (excl. electric blankets), etc, of synthetic fibres	19%	12%	0%
63019000	Other blankets and travelling rugs, nes	19%	12%	0%
63025200	Table linen of flax (excl. knitted or crocheted)	9.5%	0%	0%
63025310	Table linen of man-made fibres (excl. knitted or crocheted) -- For decorating churches	8.5%	6.5%	0%
63029200	Toilet linen and kitchen linen of flax, nes	17%	12%	0%
63051000	Sacks and bags, used for packing goods, of jute, etc	6%	0%	0%
63059000	Sacks and bags, used for packing goods, of other textiles, nes	6%	0%	0%
63063100	Sails of synthetic fibres	17%	10%	0%
63063900	Sails of other textiles (excl. synthetic fibres)	17%	10%	0%
63064100	Pneumatic mattresses, of cotton	13%	8%	0%
63064900	Pneumatic mattresses, of other textiles (excl. cotton)	13%	8%	0%
63071010	Floor-cloths, dish-cloths, dusters and similar cleaning cloths -- Industrial shop towels, hemmed, of a width of 43cm or more but not exceeding 56cm and a length of 43cm or more but not exceeding 61cm,	19%	0%	0%
63079020	Made up articles (incl. dress patterns), nes -- Furnishing articles for decorating churches	8.5%	6.5%	0%
63079030	Made up articles (incl. dress patterns), nes -- belts for occupational use	13%	8%	0%
63079091	Made up articles (incl. dress patterns), nes -- Solely of jute	9.5%	0%	0%
63079092	Made up articles (incl. dress patterns), nes -- Of silk	17%	8%	0%
64011011	Waterproof footwear incorporating a protective metal toe-cap... -- Riding boots solely of rubber	20%	0%	0%
64019111	Waterproof footwear covering the knee... -- Riding boots solely of rubber	20%	0%	0%
64019211	Waterproof footwear covering the ankle but not the knee -- Of rubber	20%	0%	0%
64019230	Waterproof footwear covering the ankle but not the knee -- Sandals solely of rubber	20%	0%	0%
64019910	Waterproof footwear (not covering the ankle) -- Sandals solely of rubber	20%	0%	0%
64022011	Footwear with thongs plugged into soles, of rubber or plastics -- Sandals solely of rubber	17%	0%	0%
64041111	Training shoes, etc, with rubber or plastic soles and textile uppers -- hiking Footwear	17%	13%	0%
64041119	Training shoes, etc, with rubber or plastic soles and textile uppers -- Other	17%	13%	0%
64041920	Sports footwear, with rubber or plastic soles and textile uppers -- For clerical or ecclesiastical use	8.5%	6.5%	0%
64041930	Sports footwear, with rubber or plastic soles and textile uppers -- Other, with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with	17%	13%	0%
64061090	Uppers and parts thereof (excl. stiffeners) -- Other	8%	5%	0%
64062000	Outer soles and heels of rubber or plastics	2.5%	2%	0%
64069920	Non-wood parts of footwear (excl. uppers, outer soles and heels) -- Gaiters or leggings Of textile material	10%	5%	0%
64069990	Non-wood parts of footwear (excl. uppers, outer soles and heels) -- Other	5%	4%	0%
65030090	Felt hats and other felt headgear, made from the hat bodies, hoods, etc -- Other	12.5%	10%	0%
65040090	Hats and other headgear, plaited or assembled by strips of any material -- Other	12.5%	10%	0%
65059020	Hats and other headgear, knitted or crocheted, or made from lace, etc -- Other hats, hoods, caps, bonnets or berets	12.5%	10%	0%
65061090	Safety headgear -- Other	8.5%	5%	0%
65069100	Hats and other headgear, of rubber or plastics	9%	5%	0%
65069200	Hats and other headgear, of furskin	8%	5%	0%
65069910	Hats and other headgear, nes -- Of paper, leather or feathers	5%	-	0%
65069990	Hats and other headgear, nes -- Other	12.5%	10%	0%
66011000	Garden or similar umbrellas	7%	5%	0%
66019100	Umbrellas and sun umbrellas, having a telescopic shaft	7.5%	5%	0%
66019900	Umbrellas and sun umbrellas, nes	7.5%	5%	0%
66020090	Walking-sticks, seat-sticks, whips, riding-crops and the like -- Other	7%	5%	0%
67010010	Prepared skins of birds with feathers or down, feathers, etc -- Articles of feathers or down	4.5%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
67010090	Prepared skins of birds with feathers or down, feathers, etc -- Other	4.5%	3%	0%
67021000	Artificial flowers, foliage and fruit and articles thereof of plastics	5%	-	0%
67029090	Artificial flowers, foliage, etc and articles thereof of other materials -- Other	6.5%	5%	0%
67041100	Complete wigs of synthetic textile materials	15.5%	0%	0%
67041900	False beards, eyebrows and eyelashes, etc, of synthetic fibres	15.5%	0%	0%
67042000	Wigs, false beards, eyebrows, etc and articles, nes, of human hair	15.5%	0%	0%
67049000	Wigs, false beards, eyebrows, etc, nes	15.5%	0%	0%
68010000	Setts, curbstones and flagstones of natural stone (except slate)	3.5%	0%	0%
68021090	Tiles etc rect or not >7 cm etc; arti coloured granules/chippings/powder -- Other	8%	5%	0%
68022100	Monumental/building stone, cut/sawn flat/even, marble/travertine/alabaster	3.5%	0%	0%
68022200	Monumental/building stone, cut/sawn flat or even, other calcareous stone	5%	0%	0%
68022300	Monumental/building stone, cut/sawn flat or even, granite	3.5%	0%	0%
68022900	Monumental/building stone, cut/sawn flat or even nes	5%	0%	0%
68029100	Worked monumental/building stone nes, marble, travertine and alabaster	6%	0%	0%
68029200	Worked monumental/building stone nes, calcareous stone nes	6.5%	3%	0%
68029300	Worked monumental/building stone nes, granite	6.5%	-	0%
68029900	Worked monumental/building stone nes	6.5%	-	0%
68030090	Worked slate and articles of slate or of agglomerated slate -- Other	6.5%	-	0%
68041000	Millstones and grindstones for milling, grinding or pulping	6.5%	0%	0%
68042300	Millstones, grindstones etc of natural stone	6.5%	0%	0%
68051020	Natural or artificial abrasive powder or grain on woven textile fabric bse -- In rolls, not cut to shape or sewn or otherwise made up, for use in the manufacture of coated abrasive products	5%	0%	0%
68051090	Natural or artificial abrasive powder or grain on woven textile fabric bse -- Other	6.5%	0%	0%
68052020	Natural or artificial abrasive powder or grain on paper or paperboard base -- In rolls, not cut to shape or sewn or otherwise made up, for use in the manufacture of coated abrasive products	5%	3%	0%
68052090	Natural or artificial abrasive powder or grain on paper or paperboard base -- Other	6.5%	3%	0%
68053020	Natural or artificial abrasive powder or grain on base of other materials -- In rolls, not cut to shape or sewn or otherwise made up, for use in the manufacture of coated abrasive products	5%	3%	0%
68053090	Natural or artificial abrasive powder or grain on base of other materials -- Other	6.5%	3%	0%
68061010	Slag wool, rock wool & similar mineral wools in bulk, sheets or rolls -- Sheathing containing vegetable fibres, in rolls	4%	0%	0%
68061090	Slag wool, rock wool & similar mineral wools in bulk, sheets or rolls -- Other	6.5%	0%	0%
68062000	Exfoliated vermiculite, expanded clays, foamed slag&sim expanded mineral mat	6.5%	0%	0%
68069090	Art. of heat/sound insulating, etc, nes, mineral mat exc 68.11&12 ch 69 -- Other	6%	0%	0%
68071000	Asphalt or similar material articles, in rolls	6.5%	0%	0%
68079000	Asphalt or similar material articles nes	2.5%	0%	0%
68080000	Panels, boards etc of veg fbr, straw etc agglomerated w/cement etc binders	4%	0%	0%
68091100	Plaster boards etc not ornamental faced or reinforced w/ paper/paperboard	6%	0%	0%
68091900	Plaster boards etc not ornamental faced or reinforced nes	6.5%	3%	0%
68099090	Articles of plaster or compositions based on plaster nes -- Other	6.5%	3%	0%
68101100	Building blocks and bricks of cement, concrete or artificial stone	3%	0%	0%
68101900	Tiles, flagstones and similar art. of cement/concrete or artificial stone	5%	0%	0%
68109100	Prefabricated structural components of buildings etc of cement/concrete etc	5%	0%	0%
68109900	Articles of cement, of concrete or of artificial stone, nes	5%	0%	0%
68111000	Corrugated sheets of asbestos-cement, of cellulose fbr-cement or the like	5%	0%	0%
68112000	Sheets nes, panels/tiles etc of asbestos-cement, cellulose fbr-cement etc	5%	0%	0%
68113000	Tubes, pipes&tube or pipe fittings of asbestos-cellulose fbr-cement etc	5%	0%	0%
68119000	Articles nes, of asbestos-cement of cellulose fibre-cement or the like	5%	0%	0%
68131010	Asbestos brake linings and pads -- For motor vehicles of heading No. 87.02, 87.03, 87.04 or 87.05	7%	0%	0%
68131090	Asbestos brake linings and pads -- Other	5%	-	0%
68141000	Mica plates, sheets and strips, agglomerated/reconstituted on support or not	2.5%	0%	0%
68149000	Worked mica and articles of mica nes	2.5%	0%	0%
68151020	Non-electrical articles of graphite or other carbon -- Graphite blocks, of a diameter exceeding 1 m and a	3%	0%	0%
68151090	Non-electrical articles of graphite or other carbon -- Other	6%	3%	0%
68152000	Articles of peat	4.5%	0%	0%
68159920	Articles of stone or of other mineral substances nes -- Signs	7%	3%	0%
68159990	Articles of stone or of other mineral substances nes -- Other	5%	0%	0%
69041000	Building bricks	3%	0%	0%
69049010	Ceramic flooring blocks, support or filler tiles and the like -- Flooring blocks	3%	0%	0%
69049020	Ceramic flooring blocks, support or filler tiles and the like -- Support or filler tiles and the like	8%	5%	0%
69051000	Roofing tiles, ceramic	6.5%	0%	0%
69059000	Chimney-pots, cowls, chimney liners etc&oth ceramic constructional gds	7%	5%	0%
69071000	Tiles, cubes and sim <7 cm rect or not etc, unglazed ceramics	8%	0%	0%
69079000	Tiles, cubes and sim nes, unglazed ceramics	8%	0%	0%
69081000	Tiles, cubes and sim <7 cm rect or not etc, glazed ceramics	8%	5%	0%
69089010	Tiles, cubes and sim nes, glazed ceramics -- Tiles with a surface area of 103 cm2 or more	8%	0%	0%
69089090	Tiles, cubes and sim nes, glazed ceramics -- Other	8%	5%	0%
69091100	Ceramic wares laboratory, chemical or other technical uses of porcelain or china	4.5%	0%	0%
69091290	Ceramic wares laboratory, chemical or other technical uses, articles having a hardness >= 9 on the Mohs scale -- Other	4.5%	0%	0%
69091990	Ceramic wares laboratory, chemical or other technical uses, nes -- Other	4.5%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
69099000	Ceramic troughs, tubes etc used in agriculture, ceramic pots etc	7%	0%	0%
69101010	Ceramic sinks, wash basins etc & similar sanitary fixtures of porcelain/china -- Water closet pans (toilet bowls) and flushing cisterns (toilet tanks) or combinations thereof	7.5%	5%	0%
69101090	Ceramic sinks, wash basins etc & similar sanitary fixtures of porcelain/china -- Other	7.5%	0%	0%
69109000	Ceramic sinks, wash basins etc & similar sanitary fixtures nes	7.5%	0%	0%
69111020	Tableware and kitchenware of porcelain or china -- Other Undecorated tableware for use in the manufacture of decorated tableware by kiln-fired decoration	4.5%	0%	0%
69111090	Tableware and kitchenware of porcelain or china -- Other	7%	0%	0%
69119000	Household articles nes & toilet articles of porcelain or china	5.5%	5%	0%
69120020	Ceramic tableware, kitchenware, other household & toilet articles nes -- Other undecorated tableware of semiporcelain or white granite for use in the manufacture of decorated tableware by kiln-fired d	4.5%	0%	0%
69120090	Ceramic tableware, kitchenware, other household & toilet articles nes -- Other	7%	3%	0%
69131000	Statuettes and other ornamental articles of porcelain or china	6.5%	0%	0%
69139090	Statuettes and other ornamental articles of ceramics nes -- Other	6.5%	0%	0%
69141090	Articles of porcelain or china nes -- Other	7%	5%	0%
69149000	Articles of ceramics nes	7%	5%	0%
70191100	Chopped strands of glass; length <= 50 mm	5.5%	0%	0%
70191200	Rovings of glass	9.5%	5%	0%
70191910	Slivers and yarn of glass -- Slivers and chopped strands	5.5%	0%	0%
70191920	Slivers and yarn of glass -- yarn	9.5%	5%	0%
70193190	Mats of glass fibres -- other	9.5%	5%	0%
70193220	Thin sheets (voiles) of glass fibres -- Coated or impregnated with asphalt, for use as roofing	10%	5%	0%
70193990	Webs, mattresses, boards and similar nonwoven products of glass fibres -- other	6.5%	3%	0%
70194020	Woven fabrics of rovings of glass -- for use in the manufacture of tires	9.5%	5%	0%
70195120	Woven fabrics of glass fibres (excl. rovings); width <= 30 cm -- for use in the manufacture of tires	9.5%	5%	0%
70195220	Woven fabrics of glass fibres (excl. rovings); width >30 cm, plain weave, weight < 250 g/m2, of filaments measuring per single yarn not more than 136 tex -- for use in the manufacture of tires	9.5%	5%	0%
70195920	Woven fabrics of glass fibres (excl. rovings), nes -- for use in the manufacture of tires	9.5%	5%	0%
70199090	Glass fibres (including glass wool) and articles thereof, nes -- other	6.5%	3%	0%
70200090	Articles of glass nes -- other	6.5%	3%	0%
71069219	Silver in oth semi-manufactured forms (silver plated w/ gold/platinum etc) -- Other	7%	0%	0%
71069221	Silver in oth semi-manufactured forms (silver plated w/ gold/platinum etc) -- Containing by weight 50% or more of copper	2.5%	0%	0%
71069222	Silver in oth semi-manufactured forms (silver plated w/ gold/platinum etc) -- Containing by weight less than 50% of copper	6.5%	0%	0%
71070000	Base metals clad with silver, not further worked than semi-manufactured	3%	0%	0%
71081320	Gold in oth semi-manufactured forms, non-monetary -- Of less than 10 carats	4%	0%	0%
71090000	Base metals or silver, clad with gold, not further worked than semi-manu	6.5%	0%	0%
71110000	Base metals, silver or gold clad with platinum in semi-manufactured forms	6.5%	0%	0%
71131110	Art. of jewellery and pts thereof of silver w/n plated or clad w/o prec mt -- Findings, not plated or clad	5%	0%	0%
71131190	Art. of jewellery and pts thereof of silver w/n plated or clad w/o prec mt -- Other	8.5%	5%	0%
71131910	Art. of jewellery and pts thereof of/o prec mtl w/n plated/clad w prec mtl -- Findings, not plated or clad	5%	0%	0%
71131990	Art. of jewellery and pts thereof of/o prec mtl w/n plated/clad w prec mtl -- Other	6.5%	5%	0%
71132010	Art. of jewellery and pts thereof of base mtl clad with precious mtl -- Findings	5%	0%	0%
71132090	Art. of jewellery and pts thereof of base mtl clad with precious mtl -- Other	8.5%	5%	0%
71141100	Art. of gold or silversmiths & parts of silver w/n plated/clad w/o prec mtl	5.5%	4%	0%
71141900	Art. of gold or silversmiths & parts of prec mtl w/n plat/clad w/o prec mtl	5.5%	4%	0%
71142000	Articles of gold or silversmiths & parts of base metal clad w/ prec. metl	5.5%	4%	0%
71151000	Catalysts in the form of wire cloth or grill, of platinum	4%	-	0%
71159090	Articles of precious metal or of metal clad with precious metal nes -- Other	7%	5%	0%
71161000	Articles of natural or cultured pearls	8.5%	5%	0%
71162090	Art. of precious or semi-precious stones, natural, syn or reconstructed -- Other	6.5%	5%	0%
71171100	Imitation jewellery cuff-links & studs of base mtl w/n plated with prec mtl	8%	5%	0%
71171990	Imitation jewellery nes of base mtl whether or not plated with prec mtl -- Other	8.5%	5%	0%
71179000	Imitation jewellery nes	8.5%	5%	0%
71181000	Coin (other than gold coin) not being legal tender	6.5%	3%	0%
72026000	Ferro-nickel	6.5%	0%	0%
72027000	Ferro-molybdenum	2.5%	0%	0%
72029100	Ferro-titanium and ferro-silico-titanium	2.5%	0%	0%
72029210	Ferro-vanadium -- For use in the manufacture of iron or steel	2.5%	0%	0%
72029290	Ferro-vanadium -- Other	6.5%	5%	0%
72029300	Ferro-niobium	2.5%	0%	0%
72029900	Ferro-alloys, nes	2.5%	0%	0%
72051010	Granules of pig iron or spiegeleisen -- Shot, other than of a kind for sawing, polishing, pressure blasting or tumbling	6%	0%	0%
72069000	Primary forms, iron or non-alloy steel, nes, of purity < 99.94% iron	2.5%	0%	0%
72189190	Semi-finished products of stainless steel, rectangular (other than square) cross-section -- Other	4%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
72189990	Semi-finished products of stainless steel (excl. rectangular cross-section) -- Other	4%	0%	0%
72192120	Flat-rolled products of stainless steel, hot-rolled, not in coils, =>600mm wide, >10mm thick -- Containing 30% or more by weight of nickel and 12% or more by weight of chromium, for use in Canadian ma	2%	0%	0%
72192190	Flat-rolled products of stainless steel, hot-rolled, not in coils, =>600mm wide, >10mm thick -- Other	4%	0%	0%
72249090	Semi-finished products of alloy steel other than stainless -- Other	4%	0%	0%
72254020	Flat-rolled products of alloy steel other than stainless, hot-rolled, not in coils, =>600mm wide -- Without indented edges, hardened, tempered or ground, for use in the manufacture of saws	2%	0%	0%
73022000	Sleepers (cross-ties), iron or steel	4%	0%	0%
73023000	Switch blades, crossing frogs, point rods and other crossing pieces, of iron or steel	6.5%	5%	0%
73029000	Rail or tramway construction material of iron or steel, nes	4%	0%	0%
73030000	Tubes, pipes and hollow profiles of cast iron	5%	0%	0%
73072110	Flanges of stainless steel -- For installation between the wellhead assembly or surface oil pumping unit and the field marketing valve at oil or natural gas wells	4.5%	-	0%
73072310	Butt welding fittings of stainless steel -- For installation between the wellhead assembly or surface oil pumping unit and the field marketing valve at oil or natural gas wells	4.5%	-	0%
73072920	Fittings pipe or tube of stainless steel, nes -- For installation between the wellhead assembly or surface oil pumping unit and the field marketing valve at oil or natural gas wells	4.5%	-	0%
73079120	Flanges of iron or steel, nes -- Other, for installation between the wellhead assembly or surface oil pumping unit and the field marketing valve at oil or natural gas wells	4.5%	-	0%
73079920	Fittings, pipe or tube of iron or steel, nes -- of alloy steel other than stainless, further worked than forged or bent to shape, for installation between the wellhead assembly or surface oil pumping	4.5%	-	0%
73081000	Bridges and bridge sections, iron or steel	4%	0%	0%
73089090	Structures and parts of structures of iron or steel, nes -- Other	4%	0%	0%
73090090	Reservoirs, tanks, vats and similar containers of iron or steel, capacity >300L -- Other	5%	0%	0%
73101011	Tanks, casks, drums, cans, boxes and similar containers of iron or steel, capacity =>50L but <300L -- used to cover or hold imported goods, excluding those designed to be employed other than in the tr	3.5%	0%	0%
73101019	Tanks, casks, drums, cans, boxes and similar containers of iron or steel, capacity =>50L but <300L -- Other	5%	3%	0%
73101090	Tanks, casks, drums, cans, boxes and similar containers of iron or steel, capacity =>50L but <300L -- Other	6.5%	3%	0%
73102100	Cans to be closed by crimping or soldering of iron or steel, capacity <50L	6.5%	3%	0%
73102900	Tanks, casks, drums, cans, boxes and any containers of iron or steel, capacity <50L, nes	5%	3%	0%
73110090	Containers for compressed or liquefied gas of iron or steel -- Other	7%	3%	0%
73121010	Stranded wire, ropes and cables of iron or steel, not electrically insulated -- ropes and cables, to be employed in commercial fishing operations	2.5%	0%	0%
73129090	Plaited bands, slings and the like of iron or steel, not electrically insulated -- Other	4%	0%	0%
73141310	Endless bands for machinery of iron or steel (excl. stainless steel) -- Consisting of brass coated steel cord and nylon	7%	2%	0%
73151291	Chain, articulated link, iron or steel, nes -- Silent chain of the type which operates over or with gears or sprockets or radially grooved wheels with machine cut teeth	6%	0%	0%
73151299	Chain, articulated link, iron or steel, nes -- Other	6.5%	3%	0%
73152000	Chain, skid, iron or steel	6%	3%	0%
73158190	Chain, stud link, iron or steel -- Other	6.5%	3%	0%
73158291	Chain, welded link, iron or steel, nes -- Produced from material of a diameter of 28 mm or more	2%	0%	0%
73158292	Chain, welded link, iron or steel, nes -- produced from material of a diameter of less than 28 mm	6.5%	3%	0%
73158991	Chain, iron or steel, nes -- Produced from material of a diameter of 28 mm or more	3%	0%	0%
73158992	Chain, iron or steel, nes -- produced from material of a diameter of less than 28 mm	6.5%	3%	0%
73159091	Chain parts, iron or steel, nes -- Links, produced from material of a diameter of 28 mm or more	2.5%	0%	0%
73159099	Chain parts, iron or steel, nes -- Other	6.5%	3%	0%
73160020	Anchors, grapnels and parts thereof of iron or steel -- Of a weight of less than 18 kg	6%	0%	0%
73181100	Screws, coach, iron or steel	8%	5%	0%
73181200	Screws, wood, iron or steel, nes	8%	5%	0%
73181390	Screw hooks and screw rings of iron or steel -- Other	6.5%	5%	0%
73181400	Screws, self-tapping, iron or steel	6.5%	5%	0%
73181520	Bolts or screws nes, with or without their nuts or washers, iron or steel -- Aircraft fasteners	6.5%	5%	0%
73181590	Bolts or screws nes, with or without their nuts or washers, iron or steel -- Other	6.5%	5%	0%
73181600	Nuts, iron or steel, nes	6.5%	5%	0%
73181900	Threaded articles of iron or steel, nes	6.5%	5%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
73182100	Washers, spring or lock, iron or steel	6.5%	5%	0%
73182290	Washers, iron or steel, nes -- Other	6.5%	5%	0%
73182300	Rivets, iron or steel	6.5%	5%	0%
73182400	Cotters and cotter-pins, iron or steel	6.5%	5%	0%
73182990	Non-threaded articles of iron or steel, nes -- Other	6.5%	5%	0%
73191000	Needles, sewing, darning or embroidery, iron or steel	7%	3%	0%
73192000	Pins, safety, iron or steel	7%	3%	0%
73193010	Pins, iron or steel, nes -- Specially designed for marking systems	2.5%	0%	0%
73193090	Pins, iron or steel, nes -- Other	7%	3%	0%
73199000	Articles for use in the hand, i or s, similar to sewing needles or pins	7%	0%	0%
73201000	Springs, leaf and leaves therefor, iron or steel	8%	5%	0%
73202090	Springs, helical, iron or steel -- Other	6%	5%	0%
73209090	Springs, iron or steel, nes -- Other	6.5%	5%	0%
73211110	Cooking appliances and plate warmers for gas fuel or both gas and other fuels, of iron or steel -- Non-ortable stoves or ranges (including those specially designed for use on boats)	8%	5%	0%
73211190	Cooking appliances and plate warmers for gas fuel or both gas and other fuels, of iron or steel -- Other	8%	5%	0%
73211200	Cooking appliances and plate warmers for liquid fuel, of iron or steel	8%	5%	0%
73211300	Cooking appliances and plate warmers for solid fuel, of iron or steel	8%	5%	0%
73218100	Household or camping appliances of iron or steel, for gas fuel or for both gas and other fuels	7%	5%	0%
73218200	Household or camping appliances of iron or steel, for liquid fuel	7%	5%	0%
73218300	Household or camping appliances of iron or steel, for solid fuel	7%	5%	0%
73219021	Non-electric appliance parts clearly identifiable as for household, cooking, camping, nes -- Cooking chambers	8%	5%	0%
73219022	Non-electric appliance parts clearly identifiable as for household, cooking, camping, nes -- Top surface panels	8%	5%	0%
73219023	Non-electric appliance parts clearly identifiable as for household, cooking, camping, nes -- Door assemblies, incorporating at least two of the following: inner panel, outer panel, window, insulation	8%	5%	0%
73219029	Non-electric appliance parts clearly identifiable as for household, cooking, camping, nes -- Other	8%	5%	0%
73219090	Non-electric appliance parts clearly identifiable as for household, cooking, camping, nes -- Other	8%	5%	0%
73221100	Radiators and parts thereof, cast iron	7%	0%	0%
73221900	Radiators and parts thereof, iron or steel, other than cast iron	7%	0%	0%
73229010	Air heaters and hot air distributors of iron or steel, not electrically heated, identifiable parts thereof, nes -- For heating buildings	7.5%	5%	0%
73229020	Air heaters and hot air distributors of iron or steel, not electrically heated, identifiable parts thereof, nes -- Process air heaters; Switch heaters and sensing heads (hot air and oil fired) horizo	7.5%	0%	0%
73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	6.5%	3%	0%
73239100	Table, kitchen or other household articles and parts thereof, of cast iron, not enamelled	6.5%	5%	0%
73239200	Table, kitchen or other household articles and parts thereof, of cast iron, enamelled	6.5%	5%	0%
73239300	Table, kitchen or other household articles and parts thereof, of stainless steel	6.5%	5%	0%
73239400	Table, kitchen or other household articles and parts thereof, of iron (excl. cast iron) or steel, enamelled	6.5%	5%	0%
73239900	Table, kitchen or other household articles and parts thereof, of iron or steel, nes	6.5%	5%	0%
73241000	Sinks and wash basins, stainless steel	7%	5%	0%
73242100	Baths, cast iron, enamelled or not	7%	5%	0%
73242910	Baths, iron or steel, nes -- Stampings and assemblies thereof, for use in the manufacture of bath tubs	4.5%	0%	0%
73242990	Baths, iron or steel, nes -- Other	7%	5%	0%
73249000	Sanitary ware and parts thereof, of iron or steel, nes	6.5%	5%	0%
73251000	Cast articles of non-malleable cast iron, nes	6%	5%	0%
73259110	Grinding balls and similar cast articles for mills, of iron or steel -- Of steel, of a diameter not exceeding 9.5mm, for burnishing	2.5%	0%	0%
73259190	Grinding balls and similar cast articles for mills, of iron or steel -- Other	6.5%	5%	0%
73259991	Cast articles of iron or steel, nes -- in the rough	6%	5%	0%
73259999	Cast articles of iron or steel, nes -- Other	6.5%	5%	0%
73261990	Articles of iron or steel, forged or stamped, but not further worked -- Other	6.5%	5%	0%
73262000	Articles of wire, iron or steel, nes	6.5%	5%	0%
73269090	Articles of iron or steel, nes -- Other	6.5%	3%	0%
74071011	Bars, rods and profiles of refined copper -- Unworked	2.5%	0%	0%
74071012	Bars, rods and profiles of refined copper -- Worked	3%	0%	0%
74071021	Bars, rods and profiles of refined copper -- bars and rods, of which the maximum cross-sectional dimension exceeds 12.7mm; Solid profiles	2.5%	0%	0%
74071029	Bars, rods and profiles of refined copper -- Other	3%	0%	0%
74072121	Bars, rods and profiles of copper-zinc base alloys (brass) -- Unworked	2%	0%	0%
74072122	Bars, rods and profiles of copper-zinc base alloys (brass) -- Worked	2%	0%	0%
74072190	Bars, rods and profiles of copper-zinc base alloys (brass) -- Other	2%	0%	0%
74072211	Bars, rods and profiles of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) -- Unworked	2.5%	0%	0%
74072212	Bars, rods and profiles of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) -- Worked	3%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
74072221	Bars, rods and profiles of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) -- bars and rods, of copper-nickel base alloys (cupro-nickel) of which the maximum	2.5%	0%	0%
74072229	Bars, rods and profiles of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) -- Other	3%	0%	0%
74072911	Bars, rods and profiles of copper alloy, nes -- Unworked	2%	0%	0%
74072912	Bars, rods and profiles of copper alloy, nes -- Worked	2%	0%	0%
74072990	Bars, rods and profiles of copper alloy, nes -- Other	2%	0%	0%
74081131	Wire of refined copper of which the max cross sectional dimension > 6mm -- not coated or covered	2.5%	0%	0%
74081132	Wire of refined copper of which the max cross sectional dimension > 6mm -- coated or covered	3%	0%	0%
74081900	Wire of refined copper of which the max cross sectional dimension <= 6mm	3%	0%	0%
74082120	Wire, copper-zinc base alloys (brass) -- Other, of which the maximum cross-sectional dimension exceeds 12.7 mm, not coated or covered	2.5%	0%	0%
74082190	Wire, copper-zinc base alloys (brass) -- Other	3%	0%	0%
74082210	Wire copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) -- of which the maximum cross-sectional dimension exceeds 12.7 mm, of copper-nickel base alloys (cupro-n	2.5%	0%	0%
74082290	Wire copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) -- Other	3%	0%	0%
74082910	Wire of copper alloys, nes -- of which the maximum cross-sectional dimension exceeds 12.7 mm, of copper-nickel base alloys (cupro-nickel), not coated or covered	2.5%	0%	0%
74082990	Wire of copper alloys, nes -- Other	3%	0%	0%
74111000	Pipes and tubes, refined copper	2.5%	0%	0%
74112100	Pipes and tubes, copper-zinc base alloy (brass)	2%	0%	0%
74112200	Pipes and tubes, copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	2.5%	0%	0%
74112900	Pipes and tubes, copper alloys, nes	2.5%	0%	0%
74121000	Fittings, pipe or tube, of refined copper	3%	0%	0%
74122000	Fittings, pipe or tube, copper alloys	3%	0%	0%
74130000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	3%	0%	0%
74142000		3%	0%	0%
74149000	Cloth, grill and netting of copper wire and expanded metal of copper	3%	0%	0%
74151000	Nails, tacks, drawing pins, staples and similar articles of copper/iron/steel, with copper heads	2.5%	0%	0%
74152100	Washers, copper, including spring washers	3%	0%	0%
74152900	Articles of copper, not threaded, nes, similar to those of heading 7415.10 and 21	3%	0%	0%
74153100	Screws of copper, for wood	3%	0%	0%
74153290	Screws, bolts and nuts of copper excluding wood screws -- Other	3%	0%	0%
74153900	Articles of copper threaded, nes, similar to bolts, nuts and screws	3%	0%	0%
74160000	Copper springs.	3%	0%	0%
74170000	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	3%	0%	0%
74181100	Pot scourers and scouring or polishing pads, gloves and the like, of copper	3%	0%	0%
74181900	Table, kitchen or other household articles and parts thereof, of copper	3%	0%	0%
74182000	Sanitary ware and parts thereof of copper	3%	0%	0%
74191000	Chain and parts thereof of copper	3%	0%	0%
74199190	Articles of copper, not further worked than cast, moulded, stamped or forged -- Other	3%	0%	0%
74199920	Articles of copper, nes -- Caskets or coffins	9.5%	5%	0%
74199990	Articles of copper, nes -- Other	3%	0%	0%
75089090	Articles of nickel, nes -- other	3%	0%	0%
76031000	Powders, aluminium, of non-lamellar structure	5%	0%	0%
76032000	Powders, aluminium, of lamellar structure, including flakes	3.5%	0%	0%
76041012	Bars, rods and profiles, aluminium, not alloyed -- Bars and rods, of which the maximum cross-sectional dimension exceeds 12.7 mm; Profiles	3.5%	0%	0%
76041020	Bars, rods and profiles, aluminium, not alloyed -- Worked	3.5%	0%	0%
76042100	Profiles, hollow, aluminium, alloyed	5%	0%	0%
76042912	Bars, rods and other profiles, aluminium alloyed -- Bars and rods, of which the maximum cross-sectional dimension exceeds 12.7 mm; Profiles	3%	0%	0%
76042920	Bars, rods and other profiles, aluminium alloyed -- Worked	3%	0%	0%
76051900	Wire, aluminium, not alloyed, with a max cross sectional dim <= 7mm	4%	0%	0%
76052900	Wire, aluminium alloy, with a maximum cross sectional dimension <= 7mm	4%	0%	0%
76061120	Plates, sheets or strip, aluminium, not alloyed, rectangular or square, >0.2mm thick -- Worked	3%	0%	0%
76061290	Plates, sheets or strip, aluminium alloys, rectangular or square, >0.2mm thick -- Other	3%	0%	0%
76069190	Plates, sheets or strip, aluminium, not alloyed, excl. rectangular or square, >0.2mm thick -- Other	6.5%	5%	0%
76069290	Plates, sheets or strip, aluminium alloys, excl. rectangular or square, >0.2mm thick -- Other	6.5%	5%	0%
76071119	Foil, aluminium, not backed, rolled but not further worked, <= 0.2mm thick -- Other: Of a thickness of 0.005 mm or more but less	6%	0%	0%
76071990	Foil, aluminium, not backed, <=0.2mm thick, nes -- Other	6.5%	0%	0%
76072090	Foil, aluminium, backed, <=0.2mm thick, nes -- Other	6.5%	5%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
76081000	Tubes and pipe, aluminium, not alloyed	5%	0%	0%
76090000	Fittings, pipe or tube, aluminium, for example couplings, elbows, sleeves, etc	5.5%	3%	0%
76101000	Doors, windows and their frames and thresholds for doors, of aluminium	6.5%	5%	0%
76109000	Aluminium structures (excl. prefabricated buildings of heading No.94.06) and parts of structures (excl. doors and windows and their frames)	6.5%	5%	0%
76110090	Aluminium reservoirs, tanks, vats and similar containers, not for compressed or liquefied gas, capacity >300L, not fitted with mech./thermal equipment -- Other	6.5%	5%	0%
76121000	Collapsible tubular containers, aluminium, capacity =<300L, not fitted with mech./thermal equipment	6.5%	5%	0%
76129010	Containers (excl. collapsible tubes), not for compressed or liquefied gas, aluminium, capacity =<300L, not fitted with mech./thermal equipment -- Aerosol containers, excluding threepiece cans without	6.5%	2.5%	0%
76129090	Containers (excl. collapsible tubes), not for compressed or liquefied gas, aluminium, capacity =<300L, not fitted with mech./thermal equipment -- Other	6.5%	5%	0%
76130000	Aluminium containers for compressed or liquefied gas	6.5%	5%	0%
76141000	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated, with steel core	4.5%	3%	0%
76149000	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated, excl. with steel core	4.5%	3%	0%
76151100	Pot scourers and scouring or polishing pads, gloves and the like, of aluminium	6.5%	5%	0%
76151900	Table, kitchen or other household articles and parts thereof, of aluminium	6.5%	5%	0%
76152000	Sanitary ware and parts thereof, of aluminium	6.5%	0%	0%
76161090	Nails, tacks, staples (excl. heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, of aluminium -- Other	6.5%	5%	0%
76169100	Cloth, grill, netting and fencing, of aluminium wire	6.5%	5%	0%
76169990	Articles of aluminium, nes, for example castings, forgings, etc -- Other	6.5%	5%	0%
78011090	Lead refined unwrought -- Other	2.5%	0%	0%
78019900	Lead unwrought, nes	2.5%	0%	0%
78030010	Lead bars, rods, profiles and wire -- Bars and rods, not alloyed	2.5%	0%	0%
78030090	Lead bars, rods, profiles and wire -- Other	3%	0%	0%
78041190	Lead sheets, strip and foil of a thickness (excluding any backing) =<0.2mm -- Other	3%	0%	0%
78041900	Lead sheets, strip and foil of a thickness (excluding any backing) >0.2mm	2.5%	0%	0%
78042000	Lead powders and flakes	2.5%	0%	0%
78050000	Lead pipes or tubes and fittings (for example, couplings, elbows, sleeves)	3%	0%	0%
78060000	Articles of lead, nes	3%	0%	0%
79060000	Zinc pipes or tubes and fittings (e.g. couplings, elbows and sleeves)	3%	0%	0%
79070020	Articles of zinc, nes -- Discs or slugs, containing by weight 90% or more of zinc; Gutters, roof capping, skylight frames and other fabricated building components	3%	0%	0%
79070090	Articles of zinc, nes -- Other	3%	-	0%
80030020	Tin bars, rods, profiles and wire -- Bars and rods, alloyed, excluding alloys of tin-antimony; Profiles; Other wire	3%	0%	0%
80040000	Tin plates, sheets and strip, of a thickness exceeding 0.2mm	2%	0%	0%
80050020	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), =<0.2 mm thick ; tin powders and flakes. -- Powders and flakes	2.5%	0%	0%
80060000	Tin pipes or tubes and fittings (for example, couplings, elbows and sleeves)	2%	0%	0%
80070000	Tin articles, nes	3%	0%	0%
81019990	Tungsten (wolfram) and articles thereof nes -- Other	3%	0%	0%
81029210	Molybdenum bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil -- bars and rods	3%	0%	0%
81029220	Molybdenum bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil -- Profiles, plates, sheets, strip and foil	3%	0%	0%
81029900	Molybdenum and articles thereof, nes	3%	0%	0%
81039000	Tantalum and articles thereof, nes	3%	0%	0%
81041100	Magnesium unwrought containing by weight at least 99.8% of magnesium	2.5%	0%	0%
81041990	Magnesium unwrought nes -- Other	2.5%	0%	0%
81043000	Magnesium raspings, turnings or granules graded according to size; powders	2.5%	0%	0%
81049000	Magnesium and articles thereof, nes	2.5%	0%	0%
81051090	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders -- Other	3%	0%	0%
81059000	Cobalt and articles thereof, nes	3%	0%	0%
81079000	Cadmium and articles thereof, nes	3%	0%	0%
81081090	Titanium unwrought; waste and scrap; powders -- Other	2.5%	0%	0%
81089090	Titanium and articles thereof, nes -- Other	3%	0%	0%
81091090	Zirconium unwrought; waste and scrap; powders -- Other	2.5%	0%	0%
81099090	Zirconium and articles thereof, nes -- Other	3%	0%	0%
81110012	Manganese and articles thereof, including waste and scrap -- Unwrought manganese, alloyed; Waste and scrap	3%	0%	0%
81110022	Manganese and articles thereof, including waste and scrap -- alloyed	3%	0%	0%
81110040	Manganese and articles thereof, including waste and scrap -- Articles of manganese	3%	0%	0%
81124000	Vanadium and articles thereof, including waste, scrap and powders	2%	0%	0%
81129190	Gallium, hafnium, indium, niobium, rhenium or thallium, unwrought; waste; powders -- Other	2%	0%	0%
81129900	Gallium, hafnium, indium, niobium, rhenium or thallium and art. thereof, nes	3%	0%	0%
81130000	Cermets and articles thereof, including waste and scrap	3%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
82011000	Spades and shovels	5%	3%	0%
82012090	Forks -- Other	6%	5%	0%
82013090	Mattocks, picks, hoes and rakes -- Other	6%	5%	0%
82014090	Aces, bill hooks and similar hewing tools -- Other	6%	5%	0%
82016090	Hedge shears, two-handed pruning shears and similar two-handed shears -- Other	11%	0%	0%
82019090	Scythes, sickles and other hand tools used in agriculture, horticulture etc -- Other	6.5%	5%	0%
82021000	Hand saws	7%	5%	0%
82031000	Files, rasps and similar tools	6.5%	0%	0%
82032000	Pliers (including cutting pliers), pincers, tweezers and similar tools	6.5%	5%	0%
82033010	Metal cutting shears, tinmen's snips and oth metal or wire cutting shears -- shears	11%	0%	0%
82033090	Metal cutting shears, tinmen's snips and oth metal or wire cutting shears -- Other	6.5%	5%	0%
82034000	Pipe-cutters, bolt croppers, perforating punches and similar tools	6.5%	5%	0%
82041100	Wrenches, hand-operated, with non-adjustable jaws	7%	5%	0%
82041200	Wrenches, hand-operated, with adjustable jaws	7%	5%	0%
82042000	Interchangeable spanner sockets, with or without handles	6.5%	5%	0%
82051010	Drilling, threading or tapping tools -- Die stocks	4%	0%	0%
82051090	Drilling, threading or tapping tools -- Other	7%	5%	0%
82052090	Hammers and sledge hammers -- Other	7%	5%	0%
82053000	Planes, chisels, gouges and similar cutting tools for working wood	7%	5%	0%
82054000	Screwdrivers	7%	5%	0%
82055190	Curling irons, cork screws, nut-crackers and other household tools -- Other	6.5%	5%	0%
82055920	Tools for masons, watchmakers, miners and hand tools, nes -- Stapling or tacking guns, and hammer tackers not operated by an independent hammer	2.5%	0%	0%
82055990	Tools for masons, watchmakers, miners and hand tools, nes -- Other	6.5%	5%	0%
82056000	Blow lamps	6%	0%	0%
82057020	Vices, clamps and the like -- Precision clamps and vices, for toolmakers, machinists or metal workers	4%	0%	0%
82057090	Vices, clamps and the like -- Other	6.5%	5%	0%
82058000	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	7%	5%	0%
82059000	Sets of articles of two or more of the foregoing subheadings	6.5%	5%	0%
82060000	Tools of two or more of the heading Nos 82.02 to 82.05, in sets for retail	6.5%	5%	0%
82071920	Rock drilling or earth boring tools with working part of material other than cermets -- Other parts, With working part of cermets	3.5%	0%	0%
82071990	Rock drilling or earth boring tools with working part of material other than cermets -- Other	2.5%	0%	0%
82072010	Dies for drawing or extruding metal -- Parts; The following, other than heading dies: Dies for threading tools; Metal working dies; Stamping dies, medium to large size, for automotive use; Transfer di	3.5%	0%	0%
82073010	Tools for pressing, stamping or punching -- the following, Other than stamping or forming eie sets for the manufacture of buttons or slide fasteners, and lower and upper punches and dies, for tablet p	2.5%	0%	0%
82074010	Tools for tapping or threading -- The following, of highspeed steel: Threading tapes; Thread cutting dies; Thread chasers	9%	2.5%	0%
82075090	Tools for drilling, other than for rock drilling -- Other	9%	2.5%	0%
82076010	Tools for boring or broaching -- Step reamers, broaching inserts or broaches, of high speed steel; Pipe reamers	9%	2.5%	0%
82078010	Tools for turning -- carbide inserts, bits and blanks	9%	2.5%	0%
82079010	Screwdriver bits, lapping tools and other interchangeable tools -- Cast alloy slugs, with diamonds or diamond chips embedded therein, in condition as from the mould, for use in Canadian manufactures	9%	2.5%	0%
82090010	Plates, sticks, tips and the like for tools, unmounted, of cermets. -- Tungsten carbide inserts for attachment to rock or coal drilling bits	3.5%	0%	0%
82090092		9%	2.5%	0%
82100010	Hand-operated mechanical appliances, weighing =<10 kg, used in the preparation, conditioning or serving of food or drink -- Grape crushers for domestic purposes	6%	0%	0%
82111010	Sets of assorted knives with cutting blades -- Table cutlery	11%	8%	0%
82111090	Sets of assorted knives with cutting blades -- Other	7%	0%	0%
82119110	Table knives having fixed blades -- Carving knives	7%	0%	0%
82119190	Table knives having fixed blades -- Other	11%	8%	0%
82119200	Butcher's knives, hunting knives and other knives having fixed blades	7%	0%	0%
82119300	Pocket and pen knives and other knives with folding blades	5%	0%	0%
82119490	Handles of base metal for knives of heading 8211 -- Other	3.5%	0%	0%
82119511	Blades for knives of heading 8211 -- of carving knives	7%	0%	0%
82119512	Blades for knives of heading 8211 -- Hollow stainless steel handles, further manufactured than welded, of table knives other than carving knives	10%	0%	0%
82119519	Blades for knives of heading 8211 -- Other	11%	8%	0%
82119520	Blades for knives of heading 8211 -- of other knives having fixed blades	7%	0%	0%
82119530	Blades for knives of heading 8211 -- of knives having other than fixed blades	5%	0%	0%
82121000	Razors including safety razors and open blade type	6.5%	0%	0%
82122000	Safety razor blades, including razor blade blanks in strips	6%	0%	0%
82130010	Scissors, tailors' shears and similar shears, and blades therefor -- Scissors and shears	11%	0%	0%
82130020	Scissors, tailors' shears and similar shears, and blades therefor -- blanks	3.5%	0%	0%
82130030	Scissors, tailors' shears and similar shears, and blades therefor -- blades	6.5%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
82141000	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	6.5%	5%	0%
82142000	Manicure or pedicure sets and instruments (including nail files)	6.5%	5%	0%
82149090	Kitchen chopper, cleavers and mincing knives and other articles of cutlery -- Other	7%	5%	0%
82151010	Tableware sets containing at least one article plated with precious metal -- containing spoons, knives and forks, of a kind used at the table	11%	8%	0%
82151090	Tableware sets containing at least one article plated with precious metal -- Other	7%	5%	0%
82152010	Tableware sets not containing articles plated with precious metal -- containing spoons, knives and forks, of a kind used at the table	11%	8%	0%
82152090	Tableware sets not containing articles plated with precious metal -- Other	6.5%	5%	0%
82159110	Tableware articles not in sets plated with precious metal -- spoons or forks, of a kind used at the table	11%	8%	0%
82159190	Tableware articles not in sets plated with precious metal -- Other	7%	5%	0%
82159910	Tableware articles not in sets and not plated with precious metal -- spoons or forks, of a kind used at the table	11%	8%	0%
82159990	Tableware articles not in sets and not plated with precious metal -- Other	6.5%	5%	0%
83011000	Padlocks of base metal	6.5%	5%	0%
83012090	Locks of a kind used for motor vehicles of base metal -- Other	6%	-	0%
83013000	Locks of a kind used for furniture of base metal	5.5%	3%	0%
83014010	Locks of base metal, nes -- for use in the manufacture of portfolios, luggage or tackle boxes	2.5%	0%	0%
83014090	Locks of base metal, nes -- Other	6.5%	3%	0%
83015000	Clasps and frames with clasps, incorporating locks, of base metal	6.5%	0%	0%
83016000	Lock parts, including parts of clasps or frames with clasps, of base metal, nes	6.5%	0%	0%
83017010	Keys, including blanks for keys presented separately, of base metal -- To be employed as original equipment in the manufacture of passenger automobiles, trucks or buses	2.5%	-	0%
83017090	Keys, including blanks for keys presented separately, of base metal -- Other	6.5%	3%	0%
83021090	Hinges of base metal -- Other	5.5%	3%	0%
83022000	Castors of base metal	5.5%	5%	0%
83023090	Mountings, fittings and similar articles of base metal suitable for motor vehicles, nes -- Other	6%	-	0%
83024190	Mountings, fittings and similar articles of base metal for buildings, nes -- Other	3.5%	3%	0%
83024200	Mountings, fittings and similar articles of base metal for furniture, nes	3.5%	3%	0%
83024920	Mountings, fittings and similar articles of base metal, nes -- fittings for coffins	9.5%	0%	0%
83024990	Mountings, fittings and similar articles of base metal, nes -- Other	3.5%	0%	0%
83025000	Hat-racks, hat-pegs, brackets and similar fixtures, of base metal, nes	6.5%	0%	0%
83026090	Door closures, automatic, of base metal -- Other	6.5%	0%	0%
83030000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	6.5%	5%	0%
83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.	6.5%	5%	0%
83051090	Fitting for loose-leaf binders or files of base metal -- Other	2.5%	0%	0%
83052000	Staples in strips of base metal, nes (eg for offices, upholstery or packaging)	6.5%	5%	0%
83059000	Letter corners, letter or paper clips and similar office art, of base metal	6.5%	5%	0%
83061090	Bells, gongs and the like, of base metal -- Other	6.5%	5%	0%
83062100	Statuettes and other ornaments plated with precious metal	5%	-	0%
83062900	Statuettes and other ornaments not plated with precious metal	6.5%	5%	0%
83063000	Photograph, picture, or similar frames and mirrors, of base metal	6%	5%	0%
83071090	Tubing, flexible, with or without fittings of iron or steel -- Other	6.5%	5%	0%
83079000	Tubing, flexible, with or without fittings, of base metal, nes	6.5%	5%	0%
83081090	Hooks, eyes and eyelets of base metal for clothing, footwear, travel goods, etc -- Other	6%	5%	0%
83089090	Beads, spangles and other made up articles nes, of base metal, for clothing/footwear, awnings etc -- Other	3.5%	0%	0%
83091000	Corks, crown, of base metal	6.5%	3%	0%
83099090	Stoppers, caps, lids, seals and other packing accessories of base metal, nes -- Other	6.5%	3%	0%
83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	7%	3%	0%
83111000	Electrodes, coated, of base metal, for electric arc welding	6.5%	5%	0%
83112000	Wire, cored, of base metal, for electric arc welding	6%	5%	0%
83112090	Wire, cored, of base metal, for electric arc welding -- Other	6%	5%	0%
83113000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	6%	5%	0%
83119090	Electrodes and similar products of base metal/metal carbides, nes,for welding, brazing, etc -- Other	6%	5%	0%
84011000	Nuclear reactors	8%	0%	0%
84014000	Parts of nuclear reactors	3%	0%	0%
84021100	Watertube boilers with a steam production exceeding 45T per hour	8%	0%	0%
84021200	Watertube boilers with a steam production not exceeding 45T per hour	4%	0%	0%
84021900	Vapour generating boilers nes, including hybrid boilers	8%	0%	0%
84022000	Super-heated water boilers	3%	0%	0%
84029000	Parts of steam or vapour generating boilers, nes	3%	0%	0%
84031000	Central heating boilers other than those of heading 84.02	7%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
84041010	Auxiliary plant for use with steam or vapour generating boilers nes -- Economizers	6%	0%	0%
84068110	Steam and vapour turbines other than those for marine propulsion, of an output >40 MW -- for use in the manufacture of generator sets	6%	2.5%	0%
84068190	Steam and vapour turbines other than those for marine propulsion, of an output >40 MW -- other	9.5%	2.5%	0%
84068210	Steam and vapour turbines other than those for marine propulsion, of an output =<40 MW -- for use in the manufacture of generator sets	6%	2.5%	0%
84068290	Steam and vapour turbines other than those for marine propulsion, of an output =<40 MW -- other	9.5%	2.5%	0%
84069032	Parts of steam and vapour turbines -- other rotors, not further advanced than cleaned or machined for removal of fins, gates, sprues or risers, or to permit location in finishing machinery	6.5%	0%	0%
84069034	Parts of steam and vapour turbines -- other rotors, finished for final assembly	6.5%	0%	0%
84069037	Parts of steam and vapour turbines -- other blades, rotating or stationary	6.5%	0%	0%
84069039	Parts of steam and vapour turbines -- other	6.5%	0%	0%
84072920	Marine engines nes of the spark-ignition reciprocating or rotary type -- Inboard engines	6%	0%	0%
84073390	Engines, spark-ignition reciprocating, a cylinder capacity > 250 cc but <=1000 cc -- other	2.5%	-	0%
84073410	Engines, spark-ignition reciprocating, a cylinder capacity >1000 cc -- Of a cylinder capacity not exceeding 2,000 cc	6%	-	0%
84073421	Engines, spark-ignition reciprocating, a cylinder capacity >1000 cc -- For use in the repair of road tractors for semi-trailers, motor vehicles for the transport of ten or more persons (including the	3.5%	-	0%
84073429	Engines, spark-ignition reciprocating, a cylinder capacity >1000 cc -- other	6%	-	0%
84099120	Parts for spark-ignition type engines (excl. aircraft engines) -- Other parts of the engines of tariff item No. 8407.29.20, 8407.33.90, 8407.34.10 or 8407.34.21, other than timing chains and intake a	2.5%	0%	0%
84099190	Parts for spark-ignition type engines (excl. aircraft engines) -- other	6%	-	0%
84101110	Hydraulic turbines and water wheels of a power <= 1000 KW -- Hydraulic turbines	9.5%	2.5%	0%
84101120	Hydraulic turbines and water wheels of a power <= 1000 KW -- water wheels	3.5%	2.5%	0%
84101210	Hyd turbines and water wheels of a power > 1000 KW but <= 10000 KW -- Hydraulic turbines	9.5%	2.5%	0%
84101220	Hyd turbines and water wheels of a power > 1000 KW but <= 10000 KW -- water wheels	3.5%	2.5%	0%
84101310	Hydraulic turbines and water wheels of a power > 10000 KW -- Hydraulic turbines	9.5%	2.5%	0%
84101320	Hydraulic turbines and water wheels of a power > 10000 KW -- water wheels	3.5%	0%	0%
84109020	Parts of hydraulic turbines and water wheels including regulators -- other parts of hydraulic turbines	9.5%	0%	0%
84109030	Parts of hydraulic turbines and water wheels including regulators -- Parts of water wheels	3.5%	0%	0%
84118120	Gas turbines nes of a power not exceeding 5000 KW -- Of a power of 1,300 kW or more, for use in the manufacture of compressor sets or generator sets	5%	2.5%	0%
84118190	Gas turbines nes of a power not exceeding 5000 KW -- other	9.5%	2.5%	0%
84118220	Gas turbines nes of a power exceeding 5000 KW -- For use in the manufacture of generator sets; Of a power of less than 12,682 kW or exceeding 14,547 kW but not exceeding 20,000 kW, for use in the manu	5%	2.5%	0%
84118290	Gas turbines nes of a power exceeding 5000 KW -- other	9.5%	2.5%	0%
84119920	Parts of gas turbines, nes -- Other parts, of gas turbines of tariff item No. 8411.81.20, 8411.81.90, 8411.82.20 or 8411.82.90	2%	0%	0%
84131110	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages -- for dispensing gasoline, diesel fuel, liquid natural gas or liquid propane	6%	0%	0%
84131910	Pumps fitted or designed to be fitted with a measuring device, nes -- For dispensing fuel oil; Skid-mounted pumps for dispensing fuel for helicopters	6%	0%	0%
84135090	Reciprocating positive displacement pumps, nes -- other	6%	0%	0%
84136090	Rotary positive displacement pumps, nes -- other	6%	0%	0%
84137090	Centrifugal pumps, nes -- other	6%	0%	0%
84138190	Pumps, nes -- other	6%	0%	0%
84139110	Parts of pumps for liquid whether or not fitted with a measuring device -- Sucker rods, pony rods or polished rods designed for oilfield related pumps, and parts thereof	2.5%	0%	0%
84139120	Parts of pumps for liquid whether or not fitted with a measuring device -- Top and bottom journal tilting pads; Volute castings; Other, of the goods of tariff item No. 8413.11.10, 8413.19.10, 8413.50.	2.5%	0%	0%
84141091	Vacuum pumps -- Centrifugal; Dry; Vane; Lobe or liquid ring type; With vacuum ratings of more than 0.5 mm/hg but not exceeding 750 mm/hg	2.5%	0%	0%
84145110	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output <= 125 W -- Portable box fans; Personal fans, mains powered; Table fans, single or variable speed, o	8%	2.5%	0%
84146000	Hoods having a maximum horizontal side not exceeding 120 cm	6%	0%	0%
84152090	Air conditioning machines of a kind used for persons, in motor vehicles -- other	6%	0%	0%
84158110	Air conditioning machines nes, incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle -- the following, excluding minisplit heat pumps and air conditioner units:Single	6%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
84158291	Air conditioning machines nes, incorporating a refrigerating unit -- Central station air handlers; Combination terminal units, water source or air to air, of a heat transfer capacity not exceeding 20	6%	0%	0%
84158310	Air conditioning machines nes, not incorporating a refrigerating unit -- Controlled atmosphere potato storage ventilation systems	6%	0%	0%
84159022	Parts of air conditioning machines -- other chassis, chassis bases or outer cabinets	6%	0%	0%
84159029	Parts of air conditioning machines -- other	6%	0%	0%
84161010	Furnace burners for liquid fuel -- For furnaces for heating buildings; For domestic type furnaces; For industrial process furnaces	6%	0%	0%
84171091	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals, non-electric -- Annealers for ferrous products; Atmosphere controlled; Billet and log, preheat, alum	6%	0%	0%
84172000	Bakery ovens, including biscuit ovens, non-electric	7%	0%	0%
84178010	Industrial or laboratory furnaces and ovens, including incinerators, non-electric, nes -- Ageing, for metals; Brazing; Burn off, preheating or debonding; Cement, lime or glass kilns; Cyclone preheater	6%	0%	0%
84179020	Parts of industrial or laboratory furnaces and ovens, including incinerators, non-electric -- Parts of the goods of tariff item No. 8417.10.91, 8417.20.00 OR 8417.80.10	3.5%	0%	0%
84181090	Combined refrigerator-freezers, fitted with separate external doors -- other	8%	5%	0%
84182100	Refrigerators, household type, compression-type	8%	5%	0%
84182200	Refrigerators, household type, absorption-type, electrical	8%	5%	0%
84182900	Refrigerators, household type, nes	8%	5%	0%
84183010	Freezers of the chest type, not exceeding 800 l capacity -- household type	8%	0%	0%
84184010	Freezers of the upright type, not exceeding 900 l capacity -- Blood bank type; Household type; With minimum temperature capability to -85 degrees C at 30 degrees C	8%	0%	0%
84185010	Refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture -- refrigerating or refrigerating-freezing type	7%	5%	0%
84185021	Refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture -- Display counter; Ice merchandisers; Reach-in frozen food and ice cream merch	6%	0%	0%
84186120	Refrigerating or freezing equipment and heat pumps - compression type units whose condensers are heat exchangers -- Commercial refrigerating installations (store type)	7%	0%	0%
84186191	Refrigerating or freezing equipment and heat pumps - compression type units whose condensers are heat exchangers -- Batch or blast type chillers; Beverage dispensers, all types; Blood bank or laborato	6%	0%	0%
84186910	Refrigerating or freezing equipment and heat pumps - excl. compression type units whose condensers are heat exchangers -- Batch freezers; Condensate pumps for air conditioners, water coolers and ice m	6%	0%	0%
84189120	Furniture designed to receive refrigerating or freezing equipment -- For the goods of tariff item No. 8418.50.21, 8418.61.91 or 8418.69.10	6%	0%	0%
84191100	Instantaneous gas water heaters	6.5%	0%	0%
84191900	Instantaneous or storage water heaters, non-electric, nes	6.5%	0%	0%
84193110	Dryers for agricultural products -- Dehydration machines for fruits and vegetables; Potato dryers	6%	0%	0%
84193210	Dryers for wood, paper pulp, paper or paperboard -- for paper pulp, paper or paperboard	6%	0%	0%
84193991	Non-domestic, non-electric dryers, nes -- Air heaters; Burners, gas or electric;	6%	0%	0%
84194010	Distilling or rectifying plant -- liquid or gas recovery systems	6%	0%	0%
84198190	Machinery for making hot drinks or for cooking or heating food, non domesitc -- other	6%	0%	0%
84198921	Machinery, plant or laboratory equipment for the treatment of materials by a process involving a change of temperature, nes -- Autoclaves other than for cooking or heating food; Batch mixers with a ch	6%	0%	0%
84198990	Machinery, plant or laboratory equipment for the treatment of materials by a process involving a change of temperature, nes -- other	6.5%	0%	0%
84201010	Calendering or rolling machines, excluding for metals or glass -- the following, excluding soft calendering machines or calender laminators for printed circuit board production: Embossing machines, ca	6%	0%	0%
84212190	Filtering or purifying machinery and apparatus for water -- other	6%	0%	0%
84212210	Filtering or purifying machinery and apparatus for beverages, excl. water -- to be employed in the manufacture of beer, excluding lauter tun agitators; Membrane presses for wine-making	6%	0%	0%
84212320	Oil or petrol-filters for internal combustion engines -- For use with sparkignition reciprocating engines, of a cylinder capacity not exceeding 5,703.7 cc, for use in the repair of road tractors for s	3.5%	-	0%
84212390	Oil or petrol-filters for internal combustion engines -- other	6%	-	0%
84212990	Filtering or purifying machinery and apparatus for liquids, nes -- other	6%	0%	0%
84213190	Intake air filters for internal combustion engines -- other	2.5%	-	0%
84213990	Filtering or purifying machinery and apparatus for gases, nes -- other	6%	0%	0%
84221190	Dish washing machines of the household type -- other	8%	0%	0%
84221900	Dish washing machines (excl. the household type)	6%	0%	0%
84222091	Machinery for cleaning or drying bottles or other containers -- Cleaning systems for beer kegs or bottles, cans, drums, barrels or similar containers; Surgical cart or container washing and rinsing sy	6%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
84223091	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating bevera	6%	0%	0%
84224091	Packing or wrapping machinery (including heat-shrink wrapping machinery), nes -- Aseptic packaging machines for filling and sealing institutional portion size packages; Automatic wrap-around cartoners	6%	0%	0%
84231000	Personal weighing machines, including baby scales; household scales	6.5%	0%	0%
84232000	Scales for continuous weighing of goods on conveyors	6.5%	0%	0%
84233000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	6.5%	0%	0%
84238100	Weighing machinery having a maximum weighing capacity <= 30 kg nes, nes	6.5%	0%	0%
84238200	Weighing machinery having a maximum weighing capacity > 30 kg but <=5000 kg, nes	6.5%	0%	0%
84238900	Weighing machinery, nes	6.5%	0%	0%
84239000	Weighing machine weights of all kinds; parts of weighing machinery	6.5%	0%	0%
84241000	Fire extinguishers, whether or not charged	6.5%	0%	0%
84242010	Spray guns and similar appliances -- the following, excluding trigger sprayers, shut-off guns for high pressure cleaning applications and high pressure car wash systems: Paint baking spray booths;	6%	0%	0%
84243090	Steam or sand blasting machines and similar jet projecting machines -- other	6%	0%	0%
84248990	Mechanical appliances for projecting, dispersing or spraving liquids or powders, excl. agricultural or horticultural, nes -- other	6%	0%	0%
84249010	Parts of mechanical appliances for projecting, dispersing or spraving liquids or powders, fire extinguishers, spray guns and similar appliances, steam or sand blasting machines, etc. -- Of the goods	6.5%	0%	0%
84271091	Self-propelled works trucks powered by an electric motor -- the following, excluding solid cushion tired fork-lift trucks, cat electric lift trucks, crown lift trucks or pneumatic tired fork-lift truc	6%	0%	0%
84272011	Self-propelled works trucks, nes -- the following, excluding gasoline or diesel fuelled with 3 or 4 wheel drive and solid cushion tires: Rough terrain type; Yard type, of a lift capacity exceeding 2,7	6%	0%	0%
84272091	Self-propelled works trucks, nes -- the following, excluding Aircraft container pallet loaders and propane powered pneumatic tired fork-lift trucks: Container stackers and carriers, of a lift capacity	6%	0%	0%
84279010	Trucks fitted with lifting or handling equipment, non-powered -- Industrial Hand trucks with a vertical lifting capacity not exceeding 1 m	6%	0%	0%
84368091	Agricultural, horticultural, forestry or bee-keeping machinery, including germination plant, nes -- Chippers or shredders, of a maximum capacity exceeding 7.5 cm;	6%	0%	0%
84371091	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables - grain cleaners, samplers or testers	6%	0%	0%
84378010	Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery -- Crumblers and mixers for feed preparation; Roller mills or flakin	6%	0%	0%
84381010	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products -- Automatic combination bun dividers/rounders; Automatic make-up systems for bread or rolls;	6%	0%	0%
84382010	Machinery for the manufacture of confectionary, cocoa or chocolate -- Coating and polishing pans for the candy industry; Comminuting machines for the candy industry;	6%	0%	0%
84384010	Brewery machinery -- Fermenting tanks; Miniature breweries	6%	0%	0%
84385091	Machinery for the preparation of meat or poultry -- Bone separators; Cutlet pounding machines; Desinewing or deboning machines;	6%	0%	0%
84386010	Machinery for the preparation of fruits, nuts or vegetables -- the following, excluding salad and vegetable preparation systems: Bean sprout germination machines; Hash brown processing equipment; Pota	6%	0%	0%
84388091	Machinery for the industrial preparation or manufacture of food or drink, excl. machinery for the extraction or preparation of animal or fixed vegetable fats or oils, nes -- Aseptic juice systems;	6%	0%	0%
84389020	Parts of machinery for the industrial preparation or manufacture of food or drink, excl. machinery for the extraction or preparation of animal or fixed vegetable fats or oils -- Dies and rolls for fee	2.5%	0%	0%
84391010	Machinery for making pulp of fibrous cellulosic material -- Agitators for blending and homogenizing pulp fibre/liquid suspensions in high density storage towers;	6%	0%	0%
84392090	Machinery for making paper or paperboard -- other	6%	0%	0%
84393010	Machinery for finishing paper or paperboard -- the following, excluding machinery for finishing (coating) photographic paper, off machine coaters or other coating machines, and production machinery fo	5%	0%	0%
84401010	Book-binding machinery, including book-sewing machines -- office type hot-glue binding machines	5%	0%	0%
84411010	Cutting machines for paper pulp, paper or paperboard of all kinds -- For use with the goods of heading No. 84.39, excluding the following: Cutter layboys; Cutting machines for photographic paper;	6%	0%	0%
84425010	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes -- Printing type, chases, coins and slugs	4.5%	0%	0%
84425090	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes -- other	6%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
84431120	Reel fed offset printing machinery -- With an image or printing area less than 2,413 cm2	4.5%	0%	0%
84431200	Sheet fed, office type (sheet size not exceeding 22x36 cm) offset printing machinery	4.5%	0%	0%
84431920	Offset printing machinery, nes -- With an image or printing area less than 2,413 cm2	4.5%	0%	0%
84432120	Reel fed letterpress printing mach, excl. flexographic printing -- With an image or printing area less than 2,413 cm2	4%	0%	0%
84432920	Letterpress printing machinery, excl. flexographic printing, nes -- With an image or printing area less than 2,413 cm2	4.5%	0%	0%
84433020	Flexographic printing machinery -- With an image or printing area less than 2,413 cm2	4.5%	0%	0%
84435100	Ink-jet printing machines	4.5%	0%	0%
84435920	Printing machinery, nes -- With an image or printing area less than 2,413 cm2	4.5%	0%	0%
84436091	Machines for uses ancillary to printing -- Auto-feeders (sheet sizes 15.2 cm x 22.9 cm to 61 cm x 66 cm);	6%	0%	0%
84501110	Automatic washing machines, of a dry linen capacity not exceeding 10 kg -- Coin or token operated, including tickets; Household type, not including machines which both wash and dry	8%	5%	0%
84501200	Washing machines of a dry linen capacity =<10kg, with built-in dryer, nes	8%	5%	0%
84501900	Household or laundry-type washing mach of a dry linen capacity =<10kg, nes	8%	5%	0%
84511010	Dry-cleaning machines o/t hdg No 84.50 -- the following, excluding dry cleaning base unit machines: Of a dry linen capacity of 9 kg or more but not exceeding 90 kg; Transfer type	6%	0%	0%
84512100	Drying machines (o/t hdg No 84.50) each of a dry linen cap <= 10 kg	8%	5%	0%
84513010	Ironing mach & presses (including fusing presses) o/t hdg No 84.50 -- Accessory steam irons for commercial laundries; Vacuum and heated pressing tables	6%	0%	0%
84514010	Washing, bleaching or dyeing machines (o/t machines of heading No 84.50) -- Carpet shampooers; Carpets, drapery and upholstery cleaning machines; Fish net washing machines	6%	0%	0%
84518010	Mach for wring/dress/finishing/coating or impreg tex yarns etc -- Automatic vertical blind fabricating machines; Domestic clothes wringers; Steamers for flat and circular knit fabrics;	6%	0%	0%
84522110	Automatic sewing machines, other than book-sewing machines, nes -- Single needle (head) quilting machines, other than those for the textile industry	6%	0%	0%
84524010	Furniture, bases and covers for sewing machines and parts thereof -- for Domestic Sewing machines	9%	0%	0%
84531091	Machinery for preparing,tanning or working hides, skins or leather -- For cutting strips; For tumble drying hides; For turning pelts	6%	0%	0%
84542020	Ingot moulds & ladles used in metallurgy or metal foundries -- other Ingot moulds	3.5%	0%	0%
84542030	Ingot moulds & ladles used in metallurgy or metal foundries -- ladles	6.5%	0%	0%
84543010	Casting machines used in metallurgy or metal foundries -- Vacuum or centrifugal casting machines to be employed in the jewellery industry	3%	0%	0%
84561090	Mach-tls for work any mat by rem of mat optd by laser/light/photo beam prc -- other	6%	0%	0%
84562090	Mach-tls for work any mat by rem of mat optd by ultrasonic processes -- other	6%	0%	0%
84569990	Mach-tls for work any mat by rem of mat optd by electro-chem plasma arc, nes -- other	6%	0%	0%
84573000	Multi-station transfer machines for working metal	6%	0%	0%
84581110	Horizontal lathes numerically controlled for removing metal -- Disc and drum brake lathes	6%	0%	0%
84581910	Horizontal lathes nes for removing metal -- brake lathes, for passenger automobiles and light trucks, excluding portable type;	6%	0%	0%
84589190	Lathes nes numerically controlled for removing metal -- other	6%	0%	0%
84592110	Drilling mches nes; numerically controlled for removing metal -- With up to 3 axis control, with table sizes of 107 cm x 107 cm or more but not exceeding 152 cm x 152 cm	6%	0%	0%
84592910	Drilling mches nes, for removing metal -- The following, excluding radial arm drill presses, bench top 203mm drill presses and T-drills (machine for tapping into pipelines): Bench top 228 mm drill pre	6%	0%	0%
84593110	Boring-milling mches nes, numerically controlled for removing metal -- Open-sided (c-type) with vertical spindle	6%	0%	0%
84593990	Boring-milling mches nes for removing metal -- other	6%	0%	0%
84594010	Boring machines nes for removing metal -- Portable bar machines	6%	0%	0%
84596110	Milling machines nes, numerically controlled for removing metal -- Bridge type, vertical spindle, with mobile table; Plano or gantry type, with vertical spindle	6%	0%	0%
84602910	Grinding mach where pos of one axis to an acc to 0.01mm nes for rem mtl -- Band or circular saw grinders, capable of simultaneously grinding the two side faces of a saw blade	6%	0%	0%
84609091	Mach-tools for deburring polishing etc for fin mtl nes o/t hdg 84.61 -- belt type sanding machines of a belt width of 50.8 mm or more but not exceeding 152.4mm; Polishing machines of a power not excee	6%	0%	0%
84615011	Sawing or cutting-off machines by removing metal -- horizontal band sawing machines, of a round or square capacity not exceeding 152.4 cm	6%	0%	0%
84615091	Sawing or cutting-off machines by removing metal -- horizontal band sawing machines, of a round or square capacity not exceeding 152.4 cm; Vertical band sawing machines, of a capacity not exceeding 38	6%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

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84622191	Bending folding stgting or flattening mach (inc presses) n/c for wrkng mtl -- Combination straightener/feeders; Press brakes with capacities of 200 tonnes or more but not exceeding 2,000 tonnes and le	6%	0%	0%
84622991	Bending/folding/stgting or flattening mach (inc presses) nes for wrkng mtl -- Combination straightener/feeders; Hydraulic pipe benders for automotive muffler production; Press brakes;	6%	0%	0%
84623110	Shearing mach (inc presses) o/t combined punch/shear mach n/c for wrkg mtl -- Combination cut to length slitting lines; Hydraulic cable strippers and choppers (scrap recovery); Slitters used for strip	6%	0%	0%
84623910	Shearing mach (inc presses) o/t combined pnch/shear mach nes for wrkg mtl -- Band saw shears; Cold shearers for shapes; Cols strip shearers; Combination cut to length slitting lines;	6%	0%	0%
84624921	Punching/notching mach including comb punch/shear mach nes for wrkg metal -- Bench type presses; Complete coil or sheet processing lines	6%	0%	0%
84629199	Hydraulic presses for working metal -- other	6%	0%	0%
84629919	Presses nes for working metal -- other	6%	0%	0%
84629999	Presses nes for working metal -- other	6%	0%	0%
84631010	Draw-benches for bars/tubes/profiles wire or the like working metal -- Intermediate and fine wire drawing machines (non-ferrous), not including triple acting drawing presses;	6%	0%	0%
84633010	Machines for working metal wire -- Semiautomatic wire coat hanger forming machines; Wire pointing machines (ferrous)	5%	0%	0%
84639010	Mach-tls for wrkg mtl/sntrd mtl carbd or cermets nes w/o remove matrl nes -- Automotive brake shoe rivetters; Flexible tube making machines;	6%	0%	0%
84642010	Grindg/polish mach for wrkg ston/ceram/concr/asb/cem or for cold wrkg gls -- Glass contact lens polishing machines; Hand-operated edgers for glass spectacle lens finishing	6%	0%	0%
84649010	Mach-tls for wrkg ston/ceram/concr/asb-cement etc or for cold wrkg gls nes -- Moulding machines for disc brake pads; Splitting machines for concrete blocks	6%	0%	0%
84659110	Sawing machines for working wood/cork/ bone/hard rubber/plastics etc -- The following, excluding bench top 203 mm or 304 mm two wheel wood cutting band saws, bench top 254mm three wheel wood cutting b	6%	0%	0%
84659210	Planing/milling or moulding (by cutting) mach for working wood/plastic etc -- end matching machines for manufacturing tongue and groove lumber; Groovers including v-groovers;	6%	0%	0%
84659310	Grinding/sanding or polishing mach for working wood/cork/bone/hard rubber -- The following, excluding wood profile grinders, floor sanders and grinding or polishing machines for optical equipment: Bra	6%	0%	0%
84659410	Bending or assy mach for wrkg wood/cork/ bone/hard rubber/hard plastics -- Dowelling machines, drill, glue and insert, with trim optional, manual feed, not numerically controlled;	6%	0%	0%
84659510	Drilling or morticing mach for wrkg wood /cork/bone/hrd rubber/hrd plastic -- the following, excluding Automatic multi-spindle boring machines with rotating heads and numerical control point-to-point	6%	0%	0%
84659610	Splitting/slicing or paring mach for wrkg wood/cork/bne/hrd rubber etc -- Chippers, woodworking; Horizontal feed hammer wood shearers; Log splitters;	6%	0%	0%
84659910	Mach-tls for working wod/crk/bne/hrd rubber/hrd plas or sim hrd mat nes -- Crozing or champhering machines; Debarkers; Debarker/chipper systems; Delimbers; Delimiting attachments;	6%	0%	0%
84671110	Tools for working in the hand, pneumatic rotary type -- Stoper drills	6%	0%	0%
84671910	Tools for working in the hand, pneumatic type nes -- Paving breakers with piston diameters of 7.6 cm or more but not exceeding 8.3 cm and weight ranges of 2 kg or more but not exceeding 2.3 kg;	6%	0%	0%
84681000	Torches, hand-held, for soldering, brazing or welding	6%	0%	0%
84682000	Gas-operated machinery for welding nes	4.5%	0%	0%
84689010	Welding machinery parts -- Of the goods of tariff item No. 8468.10.00	2.5%	0%	0%
84721000	Office duplicating machines	4.5%	0%	0%
84729010	Office machines, nes -- Machines for wire stitching or stapling; Telegraph perforating machines	2.5%	0%	0%
84762110	Automatic beverage-vending machines, incorporating heating or refrigerating devices -- for vending incup hot beverages, with no more than three selections	6%	0%	0%
84768110	Automatic goods-vending machines (excl. beverage-vending machines), incorporating heating or refrigerating devices -- for vending French fried potatoes or chicken nuggets	6%	0%	0%
84768910	Automatic goods-vending machines (excl. beverage-vending machines), excl. incorporating heating or refrigerating devices -- for dispensing tampons or sanitary napkins	6%	0%	0%
84771010	Injection-moulding machines for working rubber or plastics nes -- Multi-slide, plastic, single or continuous strip, of a capacity not exceeding 45 tonnes, for the production of small precision compone	3%	0%	0%
84772010	Extruders for working rubber or plastics nes -- With a screw diameter of 88.9 mm or more but not exceeding 508 mm, for working rubber;	6%	0%	0%
84775111	Mach for moulding/retreading pneu tires or to mould/form inner tubes nes -- for splicing inner tubes of a flat tube width of 14 cm or more but not exceeding 69 cm	3%	0%	0%
84775121	Mach for moulding/retreading pneu tires or to mould/form inner tubes nes -- retreading equipment, excluding automatic radial vulcanizers (hydraulic tire curing presses)	6%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

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84775911	Mach for moulding or otherwise forming rubber or plastics nes -- presses, including Hydraulic, of a capacity not exceeding 5,000 tonnes, compression and injection moulding	6%	0%	0%
84775921	Mach for moulding or otherwise forming rubber or plastics nes -- Sheet moulded compound presses	3%	0%	0%
84778091	Mach for working rubber or plastics or for the mfr of prods therefrom -- Accumulators;	9%	0%	0%
84792010	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils, having individual functions, nes -- Hydrogen generators; Oil refiners	6%	0%	0%
84793010	Press for the mfr of part/fib board or for treat of wood nes w/ indiv func -- Log debarkers; Presses, excluding membrane type	6%	0%	0%
84794010	Rope or cable-making machines, nes having individual functions -- Stranders, cablers or twinners	6%	0%	0%
84795091	Industrial robots, not elsewhere specified or included -- Articulated arm with pay load capacity not exceeding 3 kg; Linear, four or five axis with payload capacity not exceeding 50 kg;	6%	0%	0%
84798110	Machines for treating metal, incl. electric wire coil-winders, having individual functions, nes -- Coil winders; For pickling, cable sheathing or coating, excluding bulk coating;	6%	0%	0%
84798210	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines, having individual functions, nes -- the following, excluding semi-automatic starch preparatio	5%	0%	0%
84798920	Machines and mechanical appliances, having individual functions, nes -- Carpet sweepers; Electric motor driven household air humidifiers or air dehumidifiers, excluding appliances of heading No. 84.1	7.5%	0%	0%
84798930	Machines and mechanical appliances, having individual functions, nes -- Machinery to be employed in the manufacture of fertilizers from fish or fish waste;	4.5%	0%	0%
84798941	Machines and mechanical appliances, having individual functions, nes -- Industrial solid waste compactors; Waste or refuse compactors, electrically powered, utilized on aircraft, trains, ships or buse	6%	0%	0%
84798991	Machines and mechanical appliances, having individual functions, nes -- Abrasive blast recovery machinery; Balers; Brake pad curing presses; Compactors, excluding trash compactors;	6%	0%	0%
84802000	Bases, mould	6.5%	0%	0%
84803000	Patterns, moulding	2.5%	0%	0%
84804190	Moulds, injection or compression types, for metal or metal carbides -- other	6%	0%	0%
84807110	Moulds, injection or compression types, for rubber or plastics -- injection type, excluding male and female moulds for stretch blow moulding and moulds for shoes, boots and sandals;	6%	0%	0%
84807900	Moulds for rubber or plastics, nes	6%	0%	0%
84821010	Bearings, ball -- Front wheel, double row angular contact type, of an external diameter not exceeding 76 mm for motor vehicles of Chapter 87;	6%	0%	0%
84822010	Bearings, tapered roller, including cone and tapered roller assemblies -- Single row tapered roller bearings, of an external diameter not exceeding 168.275 mm, excluding those for use in the manufactu	5.5%	0%	0%
84828010	Bearings, ball or roller, nes, including combined ball/roller bearings -- water pump type, for use in motor vehicles of Chapter 87	5.5%	0%	0%
84829110	Balls, needles and rollers for bearings -- cylindrical needle rollers of a diameter not exceeding 6.35 mm and a length not less than three times the diameter;	5.5%	0%	0%
84829191	Balls, needles and rollers for bearings -- of steel	3.5%	0%	0%
84829911	Bearing parts, nes -- For the goods of tariff item No. 8482.10.10 or 8482.20.10	5.5%	0%	0%
84829991	Bearing parts, nes -- For the goods of tariff item No. 8482.10.10 or 8482.20.10	5.5%	0%	0%
84832000	Bearing housings, incorporating ball or roller bearings	4.5%	-	0%
84833000	Bearing housings,not incorporating ball/roller bearing;plain shaft bearing	4.5%	-	0%
84834091	Gears and gearing,ball screws,gear boxes,speed changers/torque converters -- Gears, gear boxes and other speed changers; Hydrostatic drives and transmissions for machinery; Screw type actuators	2.5%	-	0%
84835020	Flywheels and pulleys, including pulley blocks -- Flywheels	2.5%	-	0%
84835090	Flywheels and pulleys, including pulley blocks -- other	2.5%	0%	0%
84836090	Clutches and shaft couplings (including universal joints) -- other	2.5%	-	0%
84839020	Parts of power transmission equipment or oth gds used to transmit power -- Of the goods of tariff item No. 8483.40.91 or 8483.50.90	2.5%	-	0%
84839030	Parts of power transmission equipment or oth gds used to transmit power -- Of the goods of tariff item No. 8483.20.00, 8483.30.90, 8483.50.20 or 8483.60.90	2.5%	-	0%
84841090	Gaskets of metal sheeting combined with other material -- other	2.5%	0%	0%
84842090	Mechanical seals -- Other	3.5%	0%	0%
84849090	Gasket sets consisting of gaskets of different materials -- other	2.5%	0%	0%
84859090	Machinery parts, non-electrical, nes -- other	3.5%	0%	0%
85011012	Electric motors of an output not exceeding 37.5 W -- Synchronous and stepper Gear Motors and the	6%	0%	0%
85011099	Electric motors of an output not exceeding 37.5 W -- Other	6%	3%	0%
85012090	Universal AC/DC motors of an output exceeding 37.5 W -- Other	4%	0%	0%
85013120	DC motors, DC generators, of an output not exceeding 750 W -- Generators; Other motors of an output exceeding 37.5 W but not exceeding 75 W	4%	0%	0%
85013130	DC motors, DC generators, of an output not exceeding 750 W -- Other motors of an output exceeding 75 W but not exceeding 750 W	8%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
85013220	DC motors,DC generators,of an output exceeding 750 W but <= 75 KW -- Motors for use as the primary source of mechanical power for electric powered vehicles of subheading No. 8703.90	6%	0%	0%
85013290	DC motors,DC generators,of an output exceeding 750 W but <= 75 KW -- Other	2%	0%	0%
85013320	DC motors,DC generators,of an output exceeding 75 KW but <= 375 KW -- Generators; Other motors of an output exceeding 75 kW but not exceeding 149 kW	2.5%	0%	0%
85013330	DC motors,DC generators,of an output exceeding 75 KW but <= 375 KW -- Other motors of an output exceeding 149 kW but not exceeding 375 kW	9%	3%	0%
85013420	DC motors, DC generators, of an output exceeding 375 KW -- Other Motors	6%	3%	0%
85013430	DC motors, DC generators, of an output exceeding 375 KW -- DC Generators	2.5%	0%	0%
85014022	AC motors, single-phase, nes -- Gear motors; Motorized conveyor pulley drums and pulleys	3%	0%	0%
85014029	AC motors, single-phase, nes -- Other	8%	-	0%
85014039	AC motors, single-phase, nes -- Other	6%	3%	0%
85015190	AC motors, multi-phase, of an output not exceeding 750 W -- Other	2.5%	0%	0%
85015220	AC motors, multi-phase, of an output exceeding 750 W but <= 75 KW -- Other gear motors	3.5%	0%	0%
85015391	AC motors, multi-phase, of an output exceeding 75 KW -- Of an output not exceeding 149 kW	6%	3%	0%
85015399	AC motors, multi-phase, of an output exceeding 75 KW -- Of an output exceeding 149 kW	2.5%	0%	0%
85016190	AC generators (alternators), of an output not exceeding 75 KVA -- Other	2.5%	0%	0%
85016290	AC generators, of an output exceeding 75 KVA but not exceeding 375 KVA -- Other	2.5%	0%	0%
85016390	AC generators, of an output exceeding 375 KVA but not exceeding 750 KVA -- Other	2.5%	0%	0%
85016491	AC generators, of an output exceeding 750 KVA -- for use in the manufacture of generator sets	6%	2.5%	0%
85016499	AC generators, of an output exceeding 750 KVA -- Other	9.5%	2.5%	0%
85021190	Generating sets,diesel or semi-diesel engines,of an output <= 75 KVA -- Other	6%	0%	0%
85021200	Generating sets,diesel or semi-diesel exceeding 75 KVA but <= 375 KVA	6%	0%	0%
85021300	Generating sets,diesel or semi-diesel engines,of an output <= 375 KVA	6%	0%	0%
85022090	Generating sets with spark-ignition internal combustion piston engines -- Other	6%	0%	0%
85023910	Electric generating sets, nes -- The following, excluding 400 Hz frequency changers: Gas turbine-driven; Hydraulic turbine-driven; Steam turbine-driven; Thermo-electric DC	6%	2.5%	0%
85024000	Electric rotary converters	6%	0%	0%
85041000	Ballasts for discharge lamps or tubes	7%	5%	0%
85042190	Liquid dielectric transformers having a power handling capacity <=650 KVA -- Other	6%	5%	0%
85042290	Liq dielectric transf having a power handling cap >650 KVA but<=10,000KVA -- Other	9.5%	5%	0%
85042390	Liq dielectric transf having a power handling cap. exceeding 10,000 KVA -- Other	9.5%	5%	0%
85043110	Transformers electric power handling capacity not exceeding 1 KVA, nes -- for use in the manufacture of lightwave transmission systems	3.5%	0%	0%
85043190	Transformers electric power handling capacity not exceeding 1 KVA, nes -- Other	6%	5%	0%
85043290	Transformers electric power handling capacity > 1 KVA but <=16 KVA, nes -- Other	6%	5%	0%
85043390	Transformers electric power handling capacity > 16 KVA but <=500 KVA -- Other	6%	5%	0%
85043490	Transformers electric having a power handling capacity > 500 KVA, nes -- Other	9.5%	5%	0%
85044010	Static converters, nes -- Commercial battery chargers, excluding those for charging batteries used in miners' safety lamps and those for use in the manufacture of railway or tramway passenger vehic	6.5%	5%	0%
85044040	Static converters, nes -- Speed drive controllers for electric motors	6.5%	5%	0%
85045090	Inductors, electric -- Other	3%	0%	0%
85051100	Permanent magnets and art. intended to become permanent magnets,of mtl	2%	0%	0%
85051990	Permanent magnets and articles intended to become permanent magnets, nes -- Other	4.5%	0%	0%
85052090	Electro-magnetic couplings, clutches and brakes -- Other	3%	0%	0%
85061090	Manganese dioxide primary cells and primary batteries -- Other	7%	5%	0%
85063000	Mercuric oxide primary cells and primary batteries	7%	0%	0%
85064000	Silver oxide primary cells and primary batteries	7%	0%	0%
85065090		7%	5%	0%
85066000	Air-zinc primary cells and primary batteries	7%	5%	0%
85068090	Primary cells and primary batteries, nes -- Other	7%	5%	0%
85069090	Parts of primary cells and primary batteries -- Other	2.5%	0%	0%
85071000	Lead-acid electric accumulators of a kind used for starting piston engines	7%	-	0%
85072010	Lead-acid electric accumulators nes -- for use as the primary source of electrical power for electrically-powered vehicles of subheading No. 8703.90	7%	0%	0%
85072090	Lead-acid electric accumulators nes -- Other	7%	-	0%
85073020	Nickel-cadmium electric accumulators -- for use as the primary source of electrical power for electrically-powered vehicles of subheading No. 8703.90	7%	0%	0%
85073090	Nickel-cadmium electric accumulators -- Other	7%	-	0%
85074010	Nickel-iron electric accumulators -- for use as the primary source of electrical power for electrically-powered vehicles of subheading No. 8703.90	7%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
85074090	Nickel-iron electric accumulators -- Other	7%	-	0%
85078020	Electric accumulators, nes -- for use as the primary source of electrical power for electrically-powered vehicles of subheading No. 8703.90	7%	0%	0%
85078090	Electric accumulators, nes -- Other	7%	-	0%
85079090	Parts of electric accumulators, including separators therefor -- Other	3%	0%	0%
85081010	Drills, hand-held, with self-contained electric motor -- Drills, excluding hammer drills and bow drills, powered by alternating current, with chuck capacities of 9.5 mm or 12.7 mm	6%	0%	0%
85082010	Saws, hand-held, with self-contained electric motor -- Circular Saws capable of accommodating blades with diameters of 152 mm or more but not exceeding 254 mm; Rail saws for cutting railways rails	6%	0%	0%
85088010	Tools, nes, hand-held, with self-contained electric motor -- Angle sanders capable of accommodating abrasive discs with diameters of 178 mm and 229 mm; Trowels and screeds	6%	0%	0%
85091000	Domestic vacuum cleaners	8%	3%	0%
85094010	Domestic food grinders and mixers; fruit or vegetable juice extractors -- Grape crushers for domestic purposes	8%	0%	0%
85098010	Electro-mechanical domestic appliances, with self-contained electric motor -- Ultrasonic vaporizers	8%	0%	0%
85099012	Parts of electro-mech dom appliances with self-contained electric motor -- Of the goods of tariff item No. 8509.40.10 or 8509.80.10	3%	0%	0%
85099013	Parts of electro-mech dom appliances with self-contained electric motor -- Of the goods of tariff item No. 8509.10.00	8%	0%	0%
85099092	Parts of electro-mech dom appliances with self-contained electric motor -- Of the goods of tariff item No. 8509.40.10 or 8509.80.10	3%	0%	0%
85099093	Parts of electro-mech dom appliances with self-contained electric motor -- Of the goods of tariff item No. 8509.10.00	8%	0%	0%
85102010	Hair clippers, with self-contained electric motor -- For cutting pet hair; Alternating current-powered, for cutting human hair	6%	2.5%	0%
85111000	Spark plugs	6%	-	0%
85112000	Ignition magnetos, magneto-generators and magnetic flywheels	6%	0%	0%
85113000	Distributors and ignition coils	6%	-	0%
85114090	Starter motors -- Other	6%	-	0%
85115000	Generators and alternators	2.5%	-	0%
85118090	Glow plugs and other ignition or starting equipment nes -- Other	2.5%	-	0%
85119090	Parts of electrical ignition or starting equipment -- Other	6%	4%	0%
85121000	Lighting or signalling equipment of a kind used on bicycles	5.5%	3%	0%
85122090	Lighting or visual signalling equipment nes -- Other	6%	-	0%
85123090	Sound signalling equipment -- Other	6.5%	-	0%
85124000	Windscreen wipes, defrosters and demisters	6%	-	0%
85129090	Parts of electrical lighting, signalling and defrosting equipment -- Other	6%	-	0%
85131090	Portable electric lamps designed to function by their own source of energy -- Other	7%	5%	0%
85139090	Parts of portable elect lamps designed to function by own source of energy -- Other	3.5%	0%	0%
85141011	Industrial & laboratory electric resistance heated furnaces & ovens -- Carburizing furnaces; Furnaces for heating metal; Furnaces for melting glass, crucible-type, with a capacity not exceeding 50 kg;	6%	0%	0%
85141090	Industrial & laboratory electric resistance heated furnaces & ovens -- Other	7%	0%	0%
85142011	Industrial&laboratory electric induction or dielectric furnaces and ovens -- Diffusion furnaces; Induction furnaces; Vacuum ovens	6%	0%	0%
85142090	Industrial&laboratory electric induction or dielectric furnaces and ovens -- Other	7%	0%	0%
85143011	Industrial & laboratory electric furnaces & ovens nes -- furnaces for melting or heat-treating metal	6%	0%	0%
85143090	Industrial & laboratory electric furnaces & ovens nes -- Other	7%	0%	0%
85144090	Industrial&laboratory electric induction or dielectric heating equip nes -- Other	6%	0%	0%
85151100	Electric soldering irons & guns	6.5%	0%	0%
85151910	Electric brazing or soldering machines and apparatus nes -- machines for soldering or desoldering electrical or electronic components to printed circuit boards; Machines for soldering armatures;	6%	0%	0%
85152110	Electric mach/app for resistance welding of metal fully or partly auto -- High frequency or ultra high frequency electric resistance welding apparatus	4.5%	0%	0%
85152190	Electric mach/app for resistance welding of metal fully or partly auto -- Other	6%	0%	0%
85152910	Electric mach/app for resistance welding of metal nes -- High frequency or ultra frequency electric resistance welding apparatus	4.5%	0%	0%
85152990	Electric mach/app for resistance welding of metal nes -- Other	6%	0%	0%
85153100	Elec mach&app for arc (inc plasma arc) welding of mtl fully or partly auto	6%	0%	0%
85153900	Electric mach/app for arc (inc plasma arc) welding of metals nes	6%	0%	0%
85158000	Electric/laser/ultrasonic mach for weld/cut nes or for hot spray of mtl	6%	0%	0%
85161020	Electric instantaneous or storage water heaters and immersion heaters -- Immersion heaters for use in motor vehicles	6%	-	0%
85161090	Electric instantaneous or storage water heaters and immersion heaters -- Other	6.5%	0%	0%
85162100	Electric space heating apparatus, having storage heating radiators	8%	0%	0%
85162900	Electric space heating apparatus and electric soil heating apparatus, nes	7%	5%	0%
85163290	Electro-thermic hair-dressing apparatus, nes -- Other	6.5%	5%	0%
85163310	Electro-thermic hand-drying apparatus -- Wall mounted	6%	0%	0%
85166020	Ovens; cookers, cooking plates, boiling rings, grillers and roasters, elec, nes -- ovens and cookers (cooking stoves or ranges)	8%	5%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
85166090	Ovens; cookers,cooking plates,boiling rings,grillers and roasters,elec,nes -- Other	8%	5%	0%
85167110	Electro-thermic coffee or tea makers, domestic, nes -- Coffee makers	9%	5%	0%
85167120	Electro-thermic coffee or tea makers, domestic, nes -- tea makers	8%	5%	0%
85167290	Electro-thermic toasters, domestic -- Other	6%	0%	0%
85167990	Electro-thermic appliances, domestic, nes -- Other	6.5%	5%	0%
85168090	Electric heating resistors -- Other	6.5%	0%	0%
85182100	Single loudspeakers, mounted in the same enclosure	6.5%	0%	0%
85182200	Multiple loudspeakers, mounted in the same enclosure	6.5%	0%	0%
85182990	Loudspeakers, nes -- Other	6.5%	0%	0%
85183099	Headphones, earphones and combined microphone/speaker sets -- Other	4.5%	0%	0%
85184090	Audio-frequency electric amplifiers -- Other	6.5%	0%	0%
85185000	Electric sound amplifier sets	6.5%	3%	0%
85189030	Parts of microphones,loudspeakers,headphones,earphones&elec sound ampli -- Of other audiofrequency electric amplifiers; Of telephone handsets; Other, of loudspeakers	4%	0%	0%
85189090	Parts of microphones,loudspeakers,headphones,earphones&elec sound ampli -- Other	4.5%	0%	0%
85193100	Turntables with automatic record changing mechanism	3.5%	0%	0%
85194010	Transcribing machines -- Using magnetic tape	5%	0%	0%
85199990	Sound reproducing apparatus, not incorporating a sound recording device, nes -- Other	5%	0%	0%
85201010	Dictating machines not capable of operating without external source of power -- Using magnetic tape	5%	0%	0%
85209090	Magnetic tape recorders and other sound recording apparatus, nes -- Other	5%	0%	0%
85219090	Video recording or reproducing apparatus nes -- Other	6%	0%	0%
85233000	Cards incorporating an unrecorded magnetic stripe	8.5%	0%	0%
85243290	Recorded discs for laser reading systems, for reproducing sound only -- Other	6%	0%	0%
85243990	Recorded discs for laser reading systems, nes -- Other	6%	0%	0%
85245120	Recorded magnetic tapes, of a width not exceeding 4 mm -- Of a musical nature, including recordings of operas, operettas, musical comedies and other recordings having a significant musical content;	7%	0%	0%
85245220	Recorded magnetic tapes,of a width exceeding 4mm but not exceeding 6.5mm -- Of a musical nature, including recordings of operas, operettas, musical comedies and other recordings having a significant m	7%	0%	0%
85245320	Recorded magnetic tapes, of a width exceeding 6.5 mm -- Of a musical nature, including recordings of operas, operettas, musical comedies and other recordings having a significant musical content;	7%	0%	0%
85246000	Cards incorporating a recorded magnetic stripe	6%	0%	0%
85249990	Recorded media for sound or other similarly recorded phenomena, nes -- Other	6%	0%	0%
85271290	Pocket-size radio cassette-players -- Other	6%	0%	0%
85271390	Radio-broadcast receivers capable of operating without an external source of power, combined with sound recording, excl. pocket-size radio cassette-players -- Other	6%	0%	0%
85273190	Radio-broadcast receivers, combined with sound recording or reproducing apparatus, nes -- Other	6%	0%	0%
85273290	Radio-broadcast receivers, not combined with sound recording or reproducing apparatus but combined with a clock, nes -- Other	6%	0%	0%
85273990	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy, nes -- Other	6%	0%	0%
85279099	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, nes - Other	6%	0%	0%
85281210	Television receivers, colour -- Incomplete or unfinished television receivers, including assemblies for television receivers consisting of video intermediate (IF) amplifying and decting systems, video	5%	3%	0%
85281281	Television receivers, colour -- Projection type, with cathode-ray tube	5%	3%	0%
85281282	Television receivers, colour -- Non-pojection type, with cathode-ray tube	5%	0%	0%
85281283	Television receivers, colour -- Other, with flat panel screen	5%	3%	0%
85281284	Television receivers, colour -- Other, for use in the manufacture of lightwave transmission systems	3.5%	0%	0%
85281289	Television receivers, colour -- Other	5%	-	0%
85281291	Television receivers, colour -- Having a single picture tube intended for direct viewing (non-projection), with a video display diagonal not exceeding 35.56 cm	5%	0%	0%
85281292	Television receivers, colour -- combined in the same housing with video recording or reproducing apparatus (video cassette recorders/players), having a single picture tube intended for direct viewing	5.5%	0%	0%
85281293	Television receivers, colour -- Other non-projection type having a single picture tube intended for direct viewing, with a video display diagonal exceeding 35.56 cm	5%	0%	0%
85281295	Television receivers, colour -- Other, with flat panel screen	5%	3%	0%
85281296	Television receivers, colour -- Other, for use in the manufacture of lightwave transmission systems	5%	3%	0%
85281297	Television receivers, colour -- Other, for use in the manufacture of lightwave tra	3.5%	0%	0%
85281299	Television receivers, colour -- Other	5%	-	0%
85281390	Television receivers, black and white or other monochrome -- Other	6%	0%	0%
85282110	Video monitors, colour -- Incomplete or unfinished video monitors, including assemblies for video monitors consisting of video intermediate (IF) amplifying and detecting systems, video processing a	6%	3%	0%
85282181	Video monitors, colour -- Projection type, with cathoderay tube	6%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
85282182	Video monitors, colour -- Non-projection type, with cathode-ray tube	6%	3%	0%
85282183	Video monitors, colour -- Other, with flat panel screen	6%	3%	0%
85282184	Video monitors, colour -- Other, for use in the manufacture of lightwave transmission systems	3.5%	0%	0%
85282189	Video monitors, colour -- Other	6%	5%	0%
85282191	Video monitors, colour -- Having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal not exceeding 35.56 cm	6%	3%	0%
85282192	Video monitors, colour -- Having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal not exceeding 35.56 cm	6%	3%	0%
85282193	Video monitors, colour -- Projection type, with cathode-ray tube	6%	3%	0%
85282194	Video monitors, colour -- Other, with flat panel screen	6%	3%	0%
85282195	Video monitors, colour -- Other, for use in the manufacture of lightwave transmission systems	3.5%	0%	0%
85282199	Video monitors, colour -- Other	6%	5%	0%
85282200	Video monitors, black and white or other monochrome	6%	0%	0%
85283010	Video projectors -- Incomplete or unfinished colour video projectors, including assemblies for video projectors consisting of video intermediate (IF) amplifying and detecting systems, video p	6%	3%	0%
85283029	Video projectors -- Other	6%	3%	0%
85283031	Video projectors -- Non-high definition, with cathode-ray tube	6%	3%	0%
85283032	Video projectors -- High definition, with cathode-ray tube	6%	3%	0%
85283039	Video projectors -- Other	6%	3%	0%
85283040	Video projectors -- Black and white or other monochrome	6%	0%	0%
85308090	Electrical signalling, safety or traffic control equipment, nes -- Other	6.5%	0%	0%
85311090	Burglar or fire alarms and similar apparatus -- Other	6.5%	5%	0%
85351010	Electrical fuses, for a voltage exceeding 1,000 volts -- For a voltage exceeding 1,000 volts, to be employed in mining, recovering and producing crude oil from shales, oil-sands or tar-sands	4.5%	0%	0%
85351090	Electrical fuses, for a voltage exceeding 1,000 volts -- Other	6.5%	0%	0%
85352110	Automatic circuit breakers for a voltage exceeding 1,000 volts but<72.5 KV -- Oil-filled or air-blast power circuit breakers	11%	0%	0%
85352190	Automatic circuit breakers for a voltage exceeding 1,000 volts but<72.5 KV -- Other	2.5%	0%	0%
85352900	Automatic circuit breakers, for a voltage exceeding 1,000 volts, nes	2%	0%	0%
85353090	Isolating switches and make-and-break switches, voltage exceed 1,000 V -- Other	2.5%	0%	0%
85354000	Lightning arresters, voltage limiters and surge supp voltage > 1,000 V	6.5%	0%	0%
85359020	Electrical app for switching or protec elec circuits > 1,000 volts, nes -- Industrial control-type switches; Other junction boyxes or flameproof cable connecting devices; Receptable boxes of metal	7%	0%	0%
85359030	Electrical app for switching or protec elec circuits > 1,000 volts, nes -- motor starters and motor overload protectors	6.5%	0%	0%
85359090	Electrical app for switching or protec elec circuits > 1,000 volts, nes -- Other	2.5%	0%	0%
85361090	Electrical fuses, for a voltage not exceeding 1,000 volts -- Other	5%	0%	0%
85362090	Automatic circuit breakers for a voltage not exceeding 1,000 volts -- Other	2.5%	0%	0%
85363020	Electrical app for protecting electric circuits, for a voltage=<1,000V,nes -- overload motor protectors excluding those for use in the manufacture of air conditioning machines	2.5%	0%	0%
85363090	Electrical app for protecting electric circuits, for a voltage=<1,000V,nes -- Other	2.5%	0%	0%
85364120	Electrical relays for a voltage not exceeding 60 volts -- Automotive signalling flashers	2.5%	0%	0%
85364190	Electrical relays for a voltage not exceeding 60 volts -- Other	2.5%	0%	0%
85364990	Electrical relays for a voltage exceed 60 V but not exceeding 1,000 volts -- Other	2.5%	0%	0%
85365012	Electrical switches for a voltage not exceeding 1,000 volts, nes -- for automotive use	5%	0%	0%
85365019	Electrical switches for a voltage not exceeding 1,000 volts, nes -- Other	5%	0%	0%
85366100	Electrical lamp-holders, for a voltage not exceeding 1,000 volts	2.5%	0%	0%
85366990	Electrical plugs and sockets, for a voltage not exceeding 1,000 volts -- Other	2.5%	0%	0%
85369091	Electrical app for switching or protec elec circuits, <= 1,000 V, nes -- Junction boxes; Receptacle boxes of metal	5%	0%	0%
85369092	Electrical app for switching or protec elec circuits, <= 1,000 V, nes -- Other, for automotive use	2.5%	0%	0%
85369099	Electrical app for switching or protec elec circuits, <= 1,000 V, nes -- Other	2.5%	0%	0%
85371019	Boards, panels, including numerical control panels, for a voltage =<1,000V -- Other	2.5%	0%	0%
85371021	Boards, panels, including numerical control panels, for a voltage =<1,000V -- for automotive use	2.5%	0%	0%
85371029	Boards, panels, including numerical control panels, for a voltage =<1,000V -- Other	2.5%	0%	0%
85371031	Boards, panels, including numerical control panels, for a voltage =<1,000V -- Automated industrial control systems, excluding panels for anode formers;	2.5%	0%	0%
85371091	Boards, panels, including numerical control panels, for a voltage =<1,000V -- assembled with outer housings or supports, for the goods of heading No. 84.21, 84.22, 84.50 or 85.16	2.5%	0%	0%
85371099	Boards, panels, including numerical control panels, for a voltage =<1,000V -- Other	2.5%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
85372010	Boards, panels, including numerical control panels, for a voltage > 1,000V -- metal clad industrial switchgear, excluding flameproof electric switchgear to be employed in mines	8.5%	0%	0%
85372090	Boards, panels, including numerical control panels, for a voltage > 1,000V -- Other	2.5%	0%	0%
85381090	Boards,panels,etc for gds of heading 85.37, not equipped with their app -- Other	2.5%	0%	0%
85389010	Parts for use with the apparatus of heading no. 85.35,85.36 or 85.37,nes -- of ceramic or metallic materials, electrically or mechanically reactive to changes in temperature, for motor starters and ov	3.5%	0%	0%
85389020	Parts for use with the apparatus of heading no. 85.35,85.36 or 85.37,nes -- Printed circuit assemblies	3.5%	0%	0%
85389039	Parts for use with the apparatus of heading no. 85.35,85.36 or 85.37,nes -- Other	3.5%	0%	0%
85389099	Parts for use with the apparatus of heading no. 85.35,85.36 or 85.37,nes -- Other	3.5%	0%	0%
85391010	Sealed beam lamp units -- For use in motor vehicles of Chapter 87	6%	-	0%
85391090	Sealed beam lamp units -- Other	2%	0%	0%
85392100	Filament lamps, tungsten halogen	7.5%	5%	0%
85392290	Filament lamps,of a power not exceed 200 W and for a voltage > 100V -- Other	8%	5%	0%
85392991	Filament lamps, excluding ultraviolet or infra-red lamps, nes -- For a voltage exceeding 31 V but not exceeding 100 V	8%	5%	0%
85392999	Filament lamps, excluding ultraviolet or infra-red lamps, nes -- Other: Other:	6%	5%	0%
85393100	Fluorescent lamps, hot cathode	7%	5%	0%
85393290	Mercury or sodium vapour lamps; metal halide lamps -- Other	7.5%	5%	0%
85393990	Discharge lamps, other than ultra-violet lamps, nes -- Other	7.5%	5%	0%
85394190	Ultra-violet or infra-red lamps, arc lamps -- Other	7.5%	5%	0%
85394990	Ultra-violet or infra-red lamps, nes -- Other	7.5%	5%	0%
85399090	Parts of electric filament or discharge lamps, ultra-violet or infra-red lamps and arc-lamps -- Other	6%	5%	0%
85401111	Cathode-ray television picture tubes, including video monitor tubes, colour -- With a video display diagonal not exceeding 35.56 cm	6%	5%	0%
85401112	Cathode-ray television picture tubes, including video monitor tubes, colour -- With a video display diagonal exceeding 35.56 cm	6%	5%	0%
85401121	Cathode-ray television picture tubes, including video monitor tubes, colour -- With a video display diagonal not exceeding 35.56 cm	6%	5%	0%
85401122	Cathode-ray television picture tubes, including video monitor tubes, colour -- With a video display diagonal exceeding 35.56 cm	6%	5%	0%
85401190	Cathode-ray television picture tubes, including video monitor tubes, colour -- Other	6%	5%	0%
85401219	Cathode-ray TV picture tubes incl. video monitor tubes, black and white or other monochrome -- Other	3%	0%	0%
85401299	Cathode-ray TV picture tubes incl. video monitor tubes, black and white or other monochrome -- Other	3%	0%	0%
85404090	Data/graphic display tubes, colour, with a phosphor dot screen pitch < 0.4 mm -- Other	3%	0%	0%
85405090	Data/graphic display tubes, black and white or other monochrome -- Other	3%	0%	0%
85406090	Cathode-ray tubes, nes -- Other	3%	0%	0%
85407200	Klystron tubes	3%	0%	0%
85407900	Microwave tubes, nes	3.5%	0%	0%
85408190	Receiver or amplifier valves and tubes -- Other	4%	0%	0%
85408900	Thermionic, cold cathode or photo-cathode valves and tubes, nes	3.5%	0%	0%
85431990	Particle accelerators, excl. ion implanters for doping semiconductor materials -- Other	5%	0%	0%
85432000	Signal generators	2.5%	0%	0%
85433099	Machines and apparatus for electroplating, electrolysis or electrophoresis -- Other: Other:	4.5%	0%	0%
85434000	Electric fence energisers	6.5%	5%	0%
85438921	Electrical machines and apparatus, having individual functions, nes -- Ozone generators; Ultraviolet water disinfection machinery	4.5%	0%	0%
85438930	Electrical machines and apparatus, having individual functions, nes -- Microwave amplifiers	6.5%	5%	0%
85438991	Electrical machines and apparatus, having individual functions, nes -- to be employed in mining, recovering and producing crude oil from shales, oil-sands or tar-sands	4.5%	-	0%
85438999	Electrical machines and apparatus, having individual functions, nes -- Other	6.5%	5%	0%
85439011	Parts of electrical machines and apparatus having individual functions, nes -- For electropolishing and anodizing;	2.5%	0%	0%
85439091	Parts of electrical machines and apparatus having individual functions, nes -- Of the goods of tariff item No. 8543.19.90, 8543.20.00, 8543.30.90, 8543.40.00, 8543.81.00, 8543.89.21 (other than those	2.5%	0%	0%
85441190	Insulated (including enamelled or anodised) winding wire of copper -- Other	3.5%	3%	0%
85441990	Insulated (including enamelled or anodised) winding wire, nes -- Other	3.5%	3%	0%
85442090	Co-axial cable and other co-axial electric conductors -- Other	5%	3%	0%
85444190	Electric conductors,for a voltage not exceeding 80 V,fitted with connector -- Other	5%	3%	0%
85444990	Electric conductors, for a voltage not exceeding 80 V, nes -- Other	3.5%	3%	0%
85445130	Electric conductors,for a voltage >80V but=<1,000 V fitted with connectors -- For use in photocopying apparatus	2.5%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
85445190	Electric conductors,for a voltage >80V but=<1,000 V fitted with connectors -- Other	2.5%	0%	0%
85445990	Electric conductors, for a voltage >80V but not exceeding 1,000 V, nes -- Other	3.5%	3%	0%
85446091	Electric conductors, for a voltage exceeding 1,000 V, nes -- to be employed in mining, recovering and producing crude oil from shales, oil from shales, oil-sands or tar-sands	4.5%	3%	0%
85446099	Electric conductors, for a voltage exceeding 1,000 V, nes -- Other	6.5%	3%	0%
85451928	Carbon or graphite electrodes,of a kind used for electrical purposes,nes -- Other, of carbon	9.5%	0%	0%
85451929	Carbon or graphite electrodes,of a kind used for electrical purposes,nes -- Other, of graphite	6.5%	0%	0%
85461000	Electrical insulators of glass	2.5%	0%	0%
85462000	Electrical insulators of ceramics	3%	0%	0%
85471090	Insulating fittings of ceramics for elec machines,appliances or equipment -- Other	9%	0%	0%
85479090	Insulating fittings for electrical mach appliances or equipment, nes -- Other	4.5%	0%	0%
85489090	Electrical parts of machinery or apparatus, nes in this Chapter -- Other	6.5%	3%	0%
86011000	Rail locomotives powered from an external source of electricity	9.5%	5%	0%
86012000	Rail locomotives powered by electric batteries	9.5%	5%	0%
86021000	Rail locomotives, diesel-electric	9.5%	5%	0%
86029000	Rail locomotives nes and locomotive tenders	9.5%	0%	0%
86031000	Self-propelled railway cars powered from an external source of electricity	8%	0%	0%
86039000	Self-propelled railway cars nes	8%	0%	0%
86040010	Railway maintenance-of-way service vehicles -- Ballast spreaders; Buggies for transporting work crews and track material trailers, not exceeding 20 tonnes;	6%	0%	0%
86050000	Railway passenger and special purpose coaches, not self-propelled	11%	5%	0%
86061000	Railway tank cars, not self-propelled	11%	5%	0%
86062000	Railway cars, insulated or refrigerated, other than tank cars	11%	5%	0%
86063000	Railway cars, self-discharging, other than tank or refrigerated type	11%	5%	0%
86069100	Railway cars, closed and covered	11%	5%	0%
86069200	Railway cars, open, with non-removable sides of a height exceeding 60 cm	11%	5%	0%
86069900	Railway cars nes	11%	5%	0%
86071919	Axles and wheels and parts -- Other	9.5%	5%	0%
86071929	Axles and wheels and parts -- Other	9.5%	5%	0%
86071940	Axles and wheels and parts -- Tires of steel, in the rough, not machined or drilled	3.5%	0%	0%
86072120	Air brakes and parts for railway rolling stock -- Brake beams for use in railway vehicles	10%	0%	0%
86072190	Air brakes and parts for railway rolling stock -- Other	10%	5%	0%
86072990	Brakes nes and parts thereof for railway rolling stock -- Other	10%	5%	0%
86073090	Coupling devices and parts for railway rolling stock -- Other	2.5%	0%	0%
86079919	Railway rolling stock parts nes -- Other	8.5%	0%	0%
86079920	Railway rolling stock parts nes -- of non self-propelled rolling-stock	11%	0%	0%
86080090	Signalling devices for railways, waterways and airports and parts thereof -- Other	6.5%	0%	0%
86090090	Cargo containers designed to be carried by one or more modes of transport -- Other	6.5%	3%	0%
87011090	Pedestrian controlled tractors -- Other	6%	3%	0%
87012000	Road tractors for semi-trailers (truck tractors)	6.1%	6%	0%
87019010	Wheeled tractors nes -- Yard shunting tractors	6.1%	6%	0%
87021010	Diesel powered buses with a seating capacity of > nine persons -- For the transport of 16 or more persons, including the driver	6.1%	6%	0%
87021020	Diesel powered buses with a seating capacity of > nine persons -- For the transport of ten to 15 persons, including the driver	6.1%	6%	0%
87029010	Buses with a seating capacity of more than nine persons nes -- For the transport of 16 or more persons, including the driver	6.1%	6%	0%
87029020	Buses with a seating capacity of more than nine persons nes -- For the transport of ten to 15 persons, including the driver	6.1%	6%	0%
87031090	Snowmobiles, golf cars and similar vehicles -- Other	6.1%	6%	0%
87032110	Automobiles with reciprocating piston engine displacing <= 1000 cc -- Non-amphibious allterrain vehicles of a weight of less than 227.3 kg, having fewer than six wheels and designed to carry only one	6.1%	0%	0%
87032190	Automobiles with reciprocating piston engine displacing <= 1000 cc -- Other	6.1%	6%	0%
87032200	Automobiles with reciprocating piston engine displacing 1000 cc to 1500 cc	6.1%	6%	0%
87032300	Automobiles with reciprocating piston engine displacing 1500 cc to 3000 cc	6.1%	6%	0%
87032400	Automobiles with reciprocating piston engine displacing > 3000 cc	6.1%	6%	0%
87033100	Automobiles with diesel engine displacing not more than 1500 cc	6.1%	6%	0%
87033200	Automobiles with diesel engine displacing more than 1500 cc to 2500 cc	6.1%	6%	0%
87033300	Automobiles with diesel engine displacing more than 2500 cc	6.1%	6%	0%
87039000	Automobiles nes including gas turbine powered	6.1%	6%	0%
87042100	Diesel powered trucks with a GVW not exceeding five tonnes	6.1%	6%	0%
87042200	Diesel powered trucks with a GVW exc five tonnes but not exc twenty tonnes	6.1%	6%	0%
87042300	Diesel powered trucks with a GVW exceeding twenty tonnes	6.1%	6%	0%
87043100	Gas powered trucks with a GVW not exceeding five tonnes	6.1%	6%	0%
87043200	Gas powered trucks with a GVW exceeding five tonnes	6.1%	6%	0%
87049000	Trucks nes	6.1%	6%	0%
87051010	Mobile cranes -- Railway maintenance cranes equipped to travel both by road and rail, with a lifting capacity exceeding 36.3 tonnes but not exceeding 68 tonnes;	6.1%	6%	0%
87052000	Mobile drilling derricks	6.1%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
87053000	Fire fighting vehicles	6.7%	0%	0%
87054010	Mobile concrete mixers -- Transit type, With delivery conveyors	6.1%	0%	0%
87059010	Special purpose motor vehicles nes -- Automotive towing trucks for a basic wrecker rating not exceeding 67,000 kg;	6.1%	0%	0%
87060020	Chassis fitted with engines for the vehicles of heading Nos 87.01 to 87.05 -- For the vehicles of heading No. 87.03 or of subheading No. 8704.21 or 8704.31	6.1%	6%	0%
87060090	Chassis fitted with engines for the vehicles of heading Nos 87.01 to 87.05 -- Other	6.1%	6%	0%
87071000	Bodies for passenger carrying vehicles	6%	0%	0%
87079090	Bodies for tractors, buses, trucks and special purpose vehicles -- Other	6%	-	0%
87081010	Bumpers and parts for motor vehicles -- Bumpers	6%	-	0%
87081029	Bumpers and parts for motor vehicles -- Other	6%	-	0%
87082100	Safety seat belts for motor vehicles	6%	-	0%
87082919	Parts and accessories of bodies nes for motor vehicles -- Other	6%	-	0%
87082930	Parts and accessories of bodies nes for motor vehicles -- Airbags	6%	-	0%
87082940	Parts and accessories of bodies nes for motor vehicles -- Inflators and modules for Airbags	6%	-	0%
87082960	Parts and accessories of bodies nes for motor vehicles -- seat covers or floor mats of plastics	8.5%	-	0%
87082992	Parts and accessories of bodies nes for motor vehicles -- Rear-trunk spoilers or wings of polyurethane, for	6%	0%	0%
87082999	Parts and accessories of bodies nes for motor vehicles -- Other	6%	-	0%
87083190	Mounted brake linings for motor vehicles -- Other	6%	-	0%
87083990	Brake system parts nes for motor vehicles -- Other	6%	-	0%
87084090	Transmissions for motor vehicles -- Other	6%	-	0%
87085020	Drive axles with differential for motor vehicles -- For the vehicles of heading No. 87.03	6%	-	0%
87085090	Drive axles with differential for motor vehicles -- Other	6%	-	0%
87086020	Non-driving axles and parts for motor vehicles -- For the vehicles of heading No. 87.03	6%	-	0%
87086090	Non-driving axles and parts for motor vehicles -- Other	6%	-	0%
87087019	Wheels including parts and accessories for motor vehicles -- Other	6%	-	0%
87087029	Wheels including parts and accessories for motor vehicles -- Other	6%	-	0%
87088019	Shock absorbers for motor vehicles -- Other	6%	-	0%
87088090	Shock absorbers for motor vehicles -- Other	6%	-	0%
87089190	Radiators for motor vehicles -- Other	6%	-	0%
87089290	Mufflers and exhaust pipes for motor vehicles -- Other	6%	-	0%
87089319	Clutches and parts for motor vehicles -- Other	6%	-	0%
87089329	Clutches and parts for motor vehicles -- Other	6%	-	0%
87089490	Steering wheels, steering columns and steering boxes for motor vehicles -- Other	6%	-	0%
87089912	Motor vehicle parts nes -- Half shafts and Drive shafts for the Vehicles of heding No. 87.03	6%	-	0%
87089913	Motor vehicle parts nes -- Other Half shafts and Drive shafts	6%	-	0%
87089918	Motor vehicle parts nes -- Other, for the vehicles of heading No. 87.03	6%	-	0%
87089919	Motor vehicle parts nes -- Other	6%	-	0%
87089922	Motor vehicle parts nes -- For the vehicles of heading No. 87.03	6%	-	0%
87089929	Motor vehicle parts nes -- Other	6%	-	0%
87089933	Motor vehicle parts nes -- Other, for the vehicles of heading No. 87.03	6%	-	0%
87089939	Motor vehicle parts nes -- Other	6%	-	0%
87089942	Motor vehicle parts nes -- For the vehicles of heading No. 87.03	6%	-	0%
87089949	Motor vehicle parts nes -- Other	6%	-	0%
87089952	Motor vehicle parts nes -- For the vehicles of heading No. 87.03	6%	-	0%
87089959	Motor vehicle parts nes -- Other	6%	-	0%
87089993	Motor vehicle parts nes -- For the vehicles of heading No. 87.03	6%	-	0%
87089999	Motor vehicle parts nes -- Other	6%	-	0%
87091110	Work trucks, electrically powered, for use in factories and warehouses -- Industrial tow tractors With motors of an output not exceeding 3.5 kW	6%	2.5%	0%
87091990	Work trucks not electrically powered -- Other	6%	-	0%
87120000	Bicycles and other cycles (including delivery tricycles), not motorised	13%	8.5%	0%
87149190	Bicycle frames and forks, and parts thereof -- Other	5%	0%	0%
87149910	Bicycle parts nes -- Bicycle wheels	6.5%	3%	0%
87150000	Baby carriages and parts thereof	8%	5%	0%
87161000	Trailers for housing or camping	6.5%	3%	0%
87162090	Trailers for agricultural purposes -- Other	6.5%	0%	0%
87163100	Tanker trailers and semi-trailers	9.5%	9%	0%
87163920	Trailers nes for the transport of goods -- Farm, logging or freight wagons; Trailers for self-propelled loggins trucks of heading No. 87.04	5%	0%	0%
87163930	Trailers nes for the transport of goods -- trailers and semitrailers for road tractors or for motor vehicles for the transport of goods (excluding non-commercial snowmobile, utility, boat or horse tra	9.5%	-	0%
87163990	Trailers nes for the transport of goods -- Other	6.5%	-	0%
87164000	Trailers and semi-trailers nes	9.5%	-	0%
87168010	Wheelbarrows, hand-carts, rickshaws and other hand propelled vehicles -- for the transport of persons	4.5%	0%	0%
87168020	Wheelbarrows, hand-carts, rickshaws and other hand propelled vehicles -- for the transport of goods	6.5%	-	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
87169020	Trailer and other vehicle parts nes -- Other parts for farm, logging or freight wagons, for trailers for self-propelled loggins trucks or for other vehicles for the transport of persons	4.5%	0%	0%
87169090	Trailer and other vehicle parts nes -- Other	6.5%	-	0%
88019010	Balloons, dirigibles and non-powered aircraft nes -- Captive balloons	11%	0%	0%
88026010	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles -- satellites	6.5%	0%	0%
88040020	Parachutes and parts and accessories thereof -- Parts and accessories for parachutes (including dirigible parachutes) and rotochutes	3%	0%	0%
89011000	Cruise ships, excursion boats etc principally designed for transp persons	25%	-	0%
89012000	Tankers	25%	-	0%
89013000	Refrigerated vessels other than tankers	25%	-	0%
89019010	Cargo vessels nes and other vessels for the transport of persons and goods -- Open vessels	15%	-	0%
89019090	Cargo vessels nes and other vessels for the transport of persons and goods -- other	25%	-	0%
89020010	Fishing vessels and factory ships -- Of a registered length not exceeding 30.5 m	25%	-	0%
89031000	Inflatable pleasure craft	9.5%	5%	0%
89039100	Sailboats, with or without auxiliary motor	9.5%	5%	0%
89039200	Motorboats, other than outboard motorboats	9.5%	5%	0%
89039990	Rowing boats, canoes, sculls and other pleasure boats nes -- other	9.5%	5%	0%
89040000	Tugs and pusher craft	25%	-	0%
89051000	Dredgers	25%	-	0%
89052010	Floating or submersible drilling or production platforms -- drilling platforms	20%	-	0%
89052020	Floating or submersible drilling or production platforms -- production platforms	25%	-	0%
89059010	Floating docks and vessels which perform special functions -- drilling ships, drilling barges and floating drilling rigs	20%	-	0%
89059090	Floating docks and vessels which perform special functions -- other	25%	-	0%
89060019	Warships, lifeboats, hospital ships and vessels nes -- other	15%	10%	0%
89060090	Warships, lifeboats, hospital ships and vessels nes -- other	25%	-	0%
89071090	Inflatable rafts including those for carrying shipwrecked persons -- other	9.5%	5%	0%
89079020	Buoys, beacons, coffer-dams, pontoons and other floating structures -- other buoys and beacons	6.5%	5%	0%
89079090	Buoys, beacons, coffer-dams, pontoons and other floating structures -- other	15.5%	10%	0%
89080090	Vessels and other floating structures for breaking up -- other	15.5%	10%	0%
90011090	Optical fbrs,optical fbr bundles&cables,oth than those of heading 85.44 -- Other	5%	3%	0%
90012000	Sheets and plates of polarising material	6%	0%	0%
90014090	Spectacle lenses of glass -- Other	2%	0%	0%
90015090	Spectacle lenses of other materials -- Other	2%	0%	0%
90019090	Prisms, mirrors & other optical elements of any material, unmounted, nes -- Other	2.5%	0%	0%
90021190	Objective lenses for cameras,projectors or photographic enlargers/reducers -- Other	2%	0%	0%
90021990	Objective lenses, nes -- Other	2%	0%	0%
90022090	Optical filters -- Other	3.5%	0%	0%
90029090	Lenses, prisms, mirrors and other optical elements, mounted, nes -- Other	3.5%	0%	0%
90031120	Frames and mountings for spectacles, goggles or the like, of plastic -- for other spectacles, goggles or the like	2.5%	0%	0%
90039090	Parts for frames and mountings for spectacles, goggles or the like -- Other	2.5%	0%	0%
90041000	Sunglasses	5%	0%	0%
90049090	Spectacles, goggles and the like, corrective, protective or other, nes -- Other	5%	0%	0%
90058090	Monoculars, oth optical telescopes, astronomical inst and mountings, nes -- Other	4.5%	0%	0%
90059091	Parts and accessories (including mountings), of items of heading 90.05 -- Incorporating goods of heading No. 90.01 or 90.02	6%	0%	0%
90059099	Parts and accessories (including mountings), of items of heading 90.05 -- Other	6%	0%	0%
90062020	Cameras of a kind used for recording doc on microfilm or other microforms -- for making negatives or positives of other sizes	5%	0%	0%
90063090	Cameras designed for special use, underwater, aerial survey, etc -- Other	5%	0%	0%
90065210	Cameras for roll film of a width less than 35 mm -- single-use cameras	5%	0%	0%
90065310	Cameras for roll film of a width of 35 mm, nes -- single-use cameras	5%	0%	0%
90066200	Flashbulbs, flashcubes and the like	6.5%	0%	0%
90066990	Photographic flashlight apparatus, nes -- Other	5%	0%	0%
90069190	Parts and accessories for photographic cameras -- Other	5%	0%	0%
90069990	Parts and accessories for photographic flashlight apparatus and flashbulbs -- Other	3.5%	0%	0%
90071190	Cinematographic cameras for film of < 16 mm width or for double-8 mm film -- Other	5%	0%	0%
90071919	Cinematographic cameras, nes -- Other	5%	0%	0%
90071999	Cinematographic cameras, nes -- Other	5%	0%	0%
90072090	Cinematographic projectors -- Other	6%	0%	0%
90079290	Parts and accessories for cinematographic projectors -- Other	3.5%	0%	0%
90081000	Slide projectors	6%	0%	0%
90082090	Microfilm, microfiche or other microform readers -- Other	6%	0%	0%
90083000	Image projectors, nes	5.5%	0%	0%
90089020	Parts and access of image projectors,enlargers&reducers o/t cinematograph -- accessories	7%	0%	0%
90105090	Apparatus and equipment for photographic (including cinematographic) laboratories nes; negatoscopes -- Other	5%	0%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
90131000	Telescopic sights for fitting to arms; periscopes; telescopes etc	5%	0%	0%
90132000	Lasers, other than laser diodes	6.5%	0%	0%
90138090	Optical devices, appliances and instruments, nes, of this Chapter -- Other	5%	0%	0%
90139030	Parts and accessories of optical appliances and instruments, nes -- Of the goods of tariff item No. 9013.10.00 or 9013.20.00	5%	0%	0%
90141090	Direction finding compasses -- Other	3%	0%	0%
90148090	Navigational instruments and appliances nes -- Other	3%	0%	0%
90153000	Surveying levels	2.5%	0%	0%
90158020	Surveying,hydrographic,oceanographic,meteorological or geophysic. inst nes -- Anemometers and Other instruments for measuring wind directions;	6.5%	0%	0%
90158090	Surveying,hydrographic,oceanographic,meteorological or geophysic. inst nes -- Other	3.5%	0%	0%
90159010	Parts and accessories for use with the apparatus of heading No 90.15 -- of Anemometers and Other instruments for measuring wind direction; Of ceilometers;	6.5%	0%	0%
90160010	Balances of a sensitivity of 5 cg or better with or without weights -- Balances	5%	0%	0%
90160090	Balances of a sensitivity of 5 cg or better with or without weights -- Parts	2.5%	0%	0%
90171020	Drafting tables and machines, whether or not automatic -- Drafting tables	8.5%	5%	0%
90172090	Drawing, marking-out or mathematical calculating instruments, nes -- Other	2.5%	0%	0%
90173000	Micrometers, callipers and gauges	4%	0%	0%
90178010	Instruments for measuring length, for use in the hand, nes -- measuring rules and tapes	6.5%	5%	0%
90178090	Instruments for measuring length, for use in the hand, nes -- Other, including map measurers	4.5%	0%	0%
90179010	Parts and accessories for use with the apparatus of heading No 90.17 -- of drafting tables	5.5%	0%	0%
90179090	Parts and accessories for use with the apparatus of heading No 90.17 -- Other	3.5%	0%	0%
90241090	Machines and appliances for testing the mechanical properties of metals -- Other	3.5%	0%	0%
90248090	Machines and appliances for testing the mechanical properties of ot matrl -- Other	3.5%	0%	0%
90251190	Thermometers and pyrometers, not combined with other instruments, liquid-filled, for direct reading -- Other	3.5%	0%	0%
90258010	Hydrometers and similar floating instruments, barometers, hygrometers and psychrometers -- Barometers, not combined with other instruments	3.5%	0%	0%
90259090	Parts and accessories for use with the apparatus of heading No 90.25 (Hydrometers, thermometers, pyrometers, barometers, hygrometers and psychrometers) -- Other	3.5%	0%	0%
90281000	Gas supply, production and calibrating meters	5%	0%	0%
90282090	Liquid supply, production and calibrating meters -- Other	4%	0%	0%
90283000	Electricity supply, production and calibrating meters	5%	0%	0%
90289010	Parts and accessories for gas, liquid or electricity supply or prod meters -- Of gas meters;	4%	0%	0%
90292090	Speed indicators and tachometers; stroboscopes -- Other	3.5%	0%	0%
90299020	Parts and access of revolution counters, production counters, taximeters -- of Speed indicators and tachometers for motor vehicles;	4.5%	0%	0%
90301090	Instruments and apparatus for measuring or detecting ionising radiations -- Other	3.5%	0%	0%
90303110	Multimeters -- Portable or panel-ndicating types	5%	0%	0%
90303910	Instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device, nes -- Electrical panel-indicating instruments, excluding those for motor vehicl	5%	0%	0%
90308310	Instruments and apparatus for measuring or checking electrical quantities, with a recording device, nes -- Chart recorders Designed for use With automatic data processing machines	2%	0%	0%
90308910	-- instruments Designed for use With automatic data processing machines	2%	0%	0%
90312090	Test benches for measuring or checking instruments,appliances and machines -- Other	3.5%	0%	0%
90313000	Profile projectors, nes	3.5%	0%	0%
90314990	Optical measuring or checking instruments and appliances, nes -- Other	3.5%	0%	0%
90318090	Measuring or checking instruments, appliances and machines, nes -- Other	3.5%	0%	0%
90321090	Thermostats -- Other	5%	0%	0%
90328990	Automatic regulating or controlling instruments and apparatus, nes -- Other	4.5%	0%	0%
90330090	Parts & access nes for machines, appliances, inst or app of Chapter 90 -- Other	4%	0%	0%
91011100	Wrist-watches with mech display,battery powered&with case of precious mtl	5%	3%	0%
91011200	Wrist-watches with opto-electronic disp batt power&with case of prec mtl	5%	3%	0%
91011900	Wrist-watches, battery powered and with case of precious metal, nes	5%	3%	0%
91012100	Wrist-watches,with automatic winding and with case of precious mtl,nes	5%	3%	0%
91012900	Wrist-watches, with a case of precious metal, nes	5%	3%	0%
91019190	Pocket-watches&oth watches battery powered&with case of precious mtl -- Other	5%	3%	0%
91019900	Pocket-watches & other watches with case of precious metal, nes	5%	3%	0%
91021100	Wrist-watches,battery or accumulator powered with mechanical display only	5%	3%	0%
91021200	Wrist-watches,battery or accum powered with opto-electronic display only	5%	3%	0%
91021900	Wrist-watches, battery or accumulator powered, nes	5%	3%	0%
91022100	Wrist-watches with automatic winding nes	5%	3%	0%
91022900	Wrist-watches, nes	5%	3%	0%
91029190	Pocket-watches and other watches battery or accumulator powered, nes -- Other	5%	3%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
91029900	Pocket-watches and other watches, nes	5%	3%	0%
91031000	Clocks with watch movements,battery or accumulator powered	11%	8%	0%
91039000	Clocks with watch movements, nes excluding clock of heading No 91.04	14%	8%	0%
91051100	Alarm clocks, battery, accumulator or mains powered	14%	8%	0%
91051900	Alarm clocks, nes	14%	8%	0%
91052110	Wall clocks, battery, accumulator or mains powered -- Clock systems	6.5%	3%	0%
91052190	Wall clocks, battery, accumulator or mains powered -- Other	14%	8%	0%
91052900	Wall clocks, nes	14%	8%	0%
91059110	Clocks, nes, battery, accumulator or mains powered -- Clock systems	5%	3%	0%
91059190	Clocks, nes, battery, accumulator or mains powered -- Other	14%	8%	0%
91059990	Clocks, nes -- Other	11%	8%	0%
91062000	Parking meters	14%	0%	0%
91070090	Time switches with clock or watch movement or with synchronous motor -- Other	6.5%	0%	0%
91131090	Watch straps&pts thereof,of precious mtl or of mtl clad with prec mtl -- Other	4.5%	0%	0%
91132090	Watch straps&pts thereof of base mtl whether or not gold- or silver-plated -- Other	5%	-	0%
92012000	Grand pianos, including automatic	7%	0%	0%
92019090	Harpisichords and other keyboard stringed instruments nes -- Other	7%	0%	0%
92029090	String musical instruments nes -- Other	6%	5%	0%
92030020	Harmoniums&sim keyboard inst with free mtl reeds and keyboard pipe organs -- Harmoniums and similar keyboard instruments with free metal reeds	7%	5%	0%
92059090	Wind musical instruments nes -- Other	6%	3%	0%
92060090	Percussion musical instruments -- Other	6%	3%	0%
92071000	Keyboard instruments,exc accordions,sound generated/amplified electrically	6%	0%	0%
92079090	Musical instruments nes, sound generated or amplified electrically -- Other	6%	3%	0%
92081000	Musical boxes nes	6%	3%	0%
92089000	Decoy calls,musical inst nes&mouth blown sound signalling instruments nes	6%	3%	0%
92091000	Metronomes, tuning forks and pitch pipes	5.5%	3%	0%
92092000	Mechanisms for musical box	3%	0%	0%
92093090	Strings, musical instrument -- Other	4.5%	3%	0%
92099190	Parts and accessories for pianos -- Other	5%	0%	0%
92099220	Parts and accessories for the musical instruments of heading No 92.02 -- for other string instruments, except keyboard string instruments	6%	0%	0%
92099490	Parts and accessories for the musical instruments of heading No 92.07 -- Other	5%	0%	0%
92099990	Parts and accessories for the musical instruments nes -- Other	5%	0%	0%
93010090	Military weapons,oth than revolvers,pistols and arms of heading No 93.07 -- Other	7%	0%	0%
93020000	Revolvers and pistols, other than those of heading No 93.03 or 93.04	3.5%	0%	0%
93031000	Muzzle-loading firearms	3.5%	0%	0%
93032010	Shotguns incl combination shotgun-rifles sporting,hunting or target-shoot -- Pump or slide-action shotguns	3.5%	0%	0%
93032090	Shotguns incl combination shotgun-rifles sporting,hunting or target-shoot -- Other	3.5%	0%	0%
93033010	Rifles, sporting, hunting or target-shooting, nes -- Bolt-action or semi-automatic .22 calibre rimfire rifles, excluding target shooting rifles	7%	0%	0%
93033090	Rifles, sporting, hunting or target-shooting, nes -- Other	3.5%	0%	0%
93039090	Firearms&similar devices operated by the firing of an explosive charge nes -- Other	3.5%	0%	0%
93040010	Arms nes, excluding those of heading No 93.07 -- Guns and pistols, spring or gas	3.5%	0%	0%
93040090	Arms nes, excluding those of heading No 93.07 -- Other	7%	0%	0%
93051000	Parts and accessories of revolvers or pistols of heading Nos 93.01 to 04	3.5%	0%	0%
93052100	Shotgun barrels of heading No 93.03	2%	0%	0%
93052990	Parts and accessories of shotguns or rifles, nes of heading No 93.03 -- Other	7.5%	5%	0%
93059090	Parts and accessories nes of heading Nos 93.01 to 93.04 -- Other	3.5%	0%	0%
93061000	Cartridges for riveting or sim tools or for captive-bolt humane killers	7%	0%	0%
93062100	Cartridges, shotgun	7%	0%	0%
93063090	Cartridges nes and parts thereof -- Other	7%	0%	0%
93069010	Munitions of war&pts thereof and oth ammunitions&projectiles&pts thereof -- Parts of bombs, grenades, torpedoes, mines, missiles and similar munitions of war	3.5%	0%	0%
93069090	Munitions of war&pts thereof and oth ammunitions&projectiles&pts thereof -- Other	7%	0%	0%
93070000	Swords,cutlasses,bayonets,lances&sim arms&parts,scabbards and sheaths	7%	0%	0%
94012000	Seats, motor vehicles	6%	0%	0%
94013010	Swivel seats and variable height adjustment oth than those of headng 94.02 -- for domestic purposes	8%	5%	0%
94014000	Seats excluding garden seats or camping equipment, convertible into beds	9.5%	6%	0%
94015010	Seats of cane, osier, bamboo or similar materials -- Unfinished and unassembled, for use in the manufacture of furniture of rattan or bamboo	9.5%	0%	0%
94015090	Seats of cane, osier, bamboo or similar materials -- Other	9.5%	6%	0%
94016110	Seats with wooden frames,upholstered nes -- for domestic purposes	9.5%	6%	0%
94016910	Seats with wooden frames, nes -- for domestic purposes	9.5%	6%	0%
94017110	Seats with mtl frames,upholstered nes,oth than those of heading No 94.02 -- for domestic purposes	8%	5%	0%
94017910	Seats with metal frames, nes, other than those of heading No 94.02 -- for domestic purposes	8%	5%	0%
94018010	Seats nes, other than those of heading No 94.02 -- for domestic purposes	9.5%	6%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
94019019	Parts of seats other than those of heading No 94.02 -- Other	8%	5%	0%
94032000	Furniture, metal, nes	8%	5%	0%
94034000	Kitchen furniture, wooden, nes	9.5%	6%	0%
94035000	Bedroom furniture, wooden, nes	9.5%	6%	0%
94036010	Furniture, wooden, nes -- for domestic purposes	9.5%	6%	0%
94037010	Furniture, plastic, nes -- for domestic purposes	9.5%	6%	0%
94038011	Furniture of oth materials,including cane,osier,bamboo or similar material -- Unfinished and unassembled furniture for use in the manufacture of furniture of rattan or bamboo	9.5%	0%	0%
94038019	Furniture of oth materials,including cane,osier,bamboo or similar material -- Other	9.5%	6%	0%
94041000	Mattress supports	8%	5%	0%
94042100	Mattresses of cellular rubber or plastics, whether or not covered	9.5%	6%	0%
94042900	Mattresses fitted with springs or stuffed or internally fitted w/any matrl	9.5%	6%	0%
94051000	Chandeliers & other electric ceiling or wall lighting fittings	7%	5%	0%
94052000	Electric table, desk, bedside or floor-standing lamps	7%	5%	0%
94053000	Lighting sets of a kind used for Christmas trees	7%	5%	0%
94054020	Electric lamps and lighting fittings, nes -- Motion picture or theatrical spotlights	6%	0%	0%
94054090	Electric lamps and lighting fittings, nes -- Other	7%	5%	0%
94055010	Non-electrical lamps and lighting fittings -- Candlesticks and candelabras	5%	3%	0%
94055090	Non-electrical lamps and lighting fittings -- Other	7%	5%	0%
94056000	Illuminated signs, illuminated name-plates and the like	7%	5%	0%
94059110	Lamps and lighting fittings parts of glass -- Lamp chimneys	7%	5%	0%
94059199	Lamps and lighting fittings parts of glass -- Other	4.5%	3%	0%
94059200	Lamps and lighting fittings parts of plastics	3.5%	3%	0%
94059990	Lamps and lighting fittings, parts of nes -- Other	6%	3%	0%
94060019	Prefabricated buildings -- Other	4.5%	0%	0%
94060090	Prefabricated buildings -- Other	6%	0%	0%
95010000	Wheeled toys designed to be ridden by children and dolls' carriages	8%	5%	0%
95037010	Toys, put up in sets or outfits -- Of plastics	5%	2%	0%
95049010	Art.funfair,games tab/parlour,pintab,sp tab casino games&auto bowl alley -- Bagatelle and other game tables or boards	5%	3%	0%
95061190	Snow-skis -- Other	7.5%	5%	0%
95061200	Snow-ski-fastenings (ski-bindings)	7%	5%	0%
95061900	Snow-ski equipment nes	6.5%	3%	0%
95062100	Sailboards	9.5%	6%	0%
95062900	Water-skis, surf-boards and other water-sport equipment	7.5%	5%	0%
95063100	Golf clubs, complete	7.5%	4%	0%
95063210	Golf balls -- Hollow, for practice	5.5%	0%	0%
95063290	Golf balls -- Other	8%	5%	0%
95063920	Golf equipment nes -- Heads of woods; Shafts of wood	2.5%	0%	0%
95063930	Golf equipment nes -- Forged heads of iron or steel, not ground, polished, plated or otherwise finished	4.5%	3%	0%
95063990	Golf equipment nes -- Other	7%	5%	0%
95064000	Articles and equipment for table-tennis	7%	5%	0%
95065990	Badminton or similar rackets, whether or not strung -- Other	7%	0%	0%
95066290	Inflatable balls -- Other	7%	5%	0%
95066910	Balls nes -- Cricket balls	7%	0%	0%
95066990	Balls nes -- Other	7%	5%	0%
95067020	Ice skates and roller skates,including skating boots with skates attached -- Ice or roller skates not attached to boots	5.5%	3%	0%
95069190	Gymnasium or athletics articles and equipment -- Other	6.5%	5%	0%
95069920	Art.&equip for sports&outdoor games nes&swimming&paddling pools -- Clay pigeons for in trapshooting; Curling stones; Hockey sticks	2.5%	0%	0%
95069931	Art.&equip for sports&outdoor games nes&swimming&paddling pools -- Automated batting cages; Clay target thrower machines; Throwing or pitching machines for baseballs or softballs	6%	0%	0%
95069940	Art.&equip for sports&outdoor games nes&swimming&paddling pools -- Leg pads and bats for cricket	7%	0%	0%
95069990	Art.&equip for sports&outdoor games nes&swimming&paddling pools -- Other	7.5%	5%	0%
95071090	Fishing rods -- Other	6.5%	0%	0%
95073000	Fishing reels	6.5%	0%	0%
95079010	Line fish tackle nes,f/landing,b/f&sim nets,dec birds&sim hunt or shoot -- Sportsmen's fishing line, in retail packages	7%	0%	0%
95079099	Line fish tackle nes,f/landing,b/f&sim nets,dec birds&sim hunt or shoot -- Other	6.5%	0%	0%
96019000	Animal carving material (o/t ivory), and articles of these materials	6.5%	3%	0%
96020090	Wkd veg/mineral carving mat&art, carved art nes;wkd unhardened gelatin -- Other	6.5%	3%	0%
96031010	Brooms/brushes of twigs or oth veg mat bound together -- Brooms	11%	8%	0%
96031020	Brooms/brushes of twigs or oth veg mat bound together -- brushes	7%	5%	0%
96032100	Tooth brushes	7%	5%	0%
96032900	Shaving, hair, nail, eyelash and oth toilet brushes for use on the person	7%	5%	0%
96033010	Artists', writing and similar brushes for the application of cosmetics -- Artists' brushes	7%	0%	0%
96034010	Paint, distemper, varnish or similar brushes nes; paint pads and rollers -- Rollers of textile materials	15.5%	0%	0%
96034090	Paint, distemper, varnish or similar brushes nes; paint pads and rollers -- Other	7%	5%	0%
96039010	Hand-operated mechanical floor sweepers; prepared knot/tuft for broom -- Brooms	11%	10%	0%

Products covered by the GSP preferential scheme
Reporter: CANADA; Year: 2000

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
96039020	Hand-operated mechanical floor sweepers; prepared knot/tuft for broom -- Handoperated mechanical floor sweepers, not motorized	8%	0%	0%
96039030	Hand-operated mechanical floor sweepers; prepared knot/tuft for broom -- Mops of textile materials	15.5%	10%	0%
96039090	Hand-operated mechanical floor sweepers; prepared knot/tuft for broom -- Other	6.5%	3%	0%
96040000	Hand sieves and hand riddles	6.5%	5%	0%
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	6.5%	5%	0%
96061000	Press-fasteners, snap-fasteners and press-studs and parts thereof	3.5%	0%	0%
96062100	Buttons of plastics, not covered with textile material	4.5%	0%	0%
96062900	Buttons, nes	2.5%	0%	0%
96063010	Button moulds and other parts of button; button blanks -- Button parts, composed wholly or in part of a metal stamping, for use in the manufacture of covered buttons	5%	0%	0%
96063090	Button moulds and other parts of button; button blanks -- Other	7.5%	0%	0%
96071190	Slide fasteners fitted with chain scoops of base metal -- Other	10%	7%	0%
96071900	Slide fasteners, nes	11%	7%	0%
96072090	Parts of slide fasteners -- Other	11%	7%	0%
96081000	Ball point pens	7%	5%	0%
96082000	Felt tipped and other porous-tipped pens and markers	7%	5%	0%
96083100	Indian ink drawing pens	7%	3%	0%
96083900	Fountain pens, stylograph pens and oth pens, o/t Indian ink drawing pens	7%	5%	0%
96084000	Propelling or sliding pencils	7%	5%	0%
96085000	Sets of art. from 2 or >of foregoing subheadings (pens,markers,pencils)	7%	5%	0%
96086090	Refills for ball point pens, comprising the ball point and ink-reservoir -- Other	7%	3%	0%
96089190	Pen nibs and nib points -- Other	5%	0%	0%
96089990	Duplicating stylos; pen/pencil holders; parts of pens,markers,pencils,nes -- Other	7%	3%	0%
96091000	Pencils and crayons, with leads encased in a rigid sheath, nes	7%	5%	0%
96092090	Pencil leads, black or coloured -- Other	6%	3%	0%
96099000	Pastels, drawing charcoals, writing or drawing chalks and tailor's chalks	7%	5%	0%
96100000	Slates and boards,with writing or drawing surfaces,whether or not framed	4.5%	0%	0%
96110000	Devices for printing or embossing labels, hand-operated	6.5%	5%	0%
96121090	Typewriter or similar ribbons, prepared for giving impressions -- Other	8.5%	5%	0%
96122000	Ink-pads, whether or not inked, with or without boxes	8.5%	5%	0%
96131000	Pocket lighters, gas-fuelled, non-refillable	6.5%	-	0%
96132000	Pocket lighters, gas-fuelled, refillable	9%	5%	0%
96133000	Table lighters	9.5%	5%	0%
96138000	Lighters, nes	8%	5%	0%
96139000	Parts of lighters, other than flints and wicks	6.5%	0%	0%
96142090	Smoking pipes and pipe bowls -- Other	6.5%	3%	0%
96149000	Cigar or cigarette holders and parts thereof, and parts of smoking pipes	7%	3%	0%
96151100	Combs, hair-slides and the like of hard rubber or plastics	5.5%	5%	0%
96151900	Combs, hair-slides and the like of other materials	7%	5%	0%
96159000	Hairpins, curling pins, hair-curlers and the like, nes	6.5%	5%	0%
96161000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8.5%	0%	0%
96162000	Powder-puffs and pads for the application of cosmetics or toilet prep	12%	8%	0%
96170000	Vacuum flasks/vacuum vessels complete w/cases; parts thereof o/t gls inner	7.5%	3%	0%
96180000	Tailors' dummies/lay figures; automata and oth animated displays for windw	9%	5%	0%
97011090	Paintings,drawings and pastels executed by hand -- Other	5.5%	0%	0%
97019090	Collages and similar decorative plaques -- Other	7%	0%	0%