



Generalized System of Preferences
HANDBOOK ON THE SCHEME OF
CANADA





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PREFACE

This handbook is a part of a series of publications aimed at helping exporters, producers and government officials to utilize the trade opportunities available under the various Generalized System of Preferences (GSP) schemes. The series comprises the following publications:

Publications in the Generalized System of Preferences series

- Handbook on the Scheme of Australia (UNCTAD/ITCD/TSB/Misc.56)
- Handbook on the Scheme of Canada (Present volume)
- Handbook on the Scheme of the European Community (UNCTAD/ITCD/TSB/Misc.25/Rev.3)
- Handbook on the Rules of Origin of the European Union (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)
- Handbook on the Scheme of Japan (UNCTAD/ITCD/TSB/Misc.42/Rev.4)
- Handbook on the Scheme of New Zealand (UNCTAD/ITCD/TSB/Misc.48)
- Handbook on the Scheme of Norway (UNCTAD/ITCD/TSB/Misc.29/Rev.1)
- Handbook on the Scheme of Switzerland (UNCTAD/ITCD/TSB/Misc.28/Rev.3)
- Handbook on the Scheme of Turkey (UNCTAD/ITCD/TSB/Misc.74)
- Handbook on the Scheme of the United States of America (UNCTAD/ITCD/TSB/Misc.58/Rev.2)
- List of GSP Beneficiaries (UNCTAD/ITCD/TSB/Misc.62/Rev.5)
- AGOA: A Preliminary Assessment (UNCTAD/ITCD/TSB/2003/1)
- Quantifying the Benefits Obtained by Developing Countries from the GSP (UNCTAD/ITCD/TSB/Misc.52)
- Trade Preferences for LDCs: An Early Assessment of Benefits and Possible Improvement (UNCTAD/ITCD/TSB/2003/8)

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NOTES

This handbook has been prepared by the UNCTAD secretariat based on the information below.

The official source of information is the regulations, which can be found on the website of the Department of Justice (<http://laws-lois.justice.gc.ca/>). The D-Memoranda are published by the Canada Border Services Agency (CBSA) and an excellent source of information, as they also contain administrative guidelines, which can be helpful in understanding the provisions of the regulations. They are not, however, the official source of information. When changes are made to the regulations, there can be a delay before the D-Memoranda are updated.

- Customs Tariff, 1 January 2012
<http://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/menu-eng.html#current>
 - Memorandum D11-4-28, Haiti Goods Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff and the Least Developed Country Tariff, 13 April 2010
<http://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-4-28-eng.pdf>
 - Haiti Deemed Direct Shipment (General Preferential Tariff and Least Developed Country Tariff) Regulations
<http://laws-lois.justice.gc.ca/PDF/SOR-2010-58.pdf>
 - Memorandum D11-4-4, Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff, 19 December 2008
<http://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-4-4-eng.pdf>
 - General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations
<http://laws-lois.justice.gc.ca/PDF/SOR-98-34.pdf>
 - Memorandum D11-4-2, Proof of Origin, 16 March 2006
<http://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-4-2-eng.pdf>
 - Customs Act, Section 35.1, Origin of Goods
<http://laws-lois.justice.gc.ca/eng/acts/C-52.6/page-19.html#h-26>
 - Proof of Origin of Imported Goods Regulations
<http://laws-lois.justice.gc.ca/PDF/SOR-98-52.pdf>
 - Memorandum D10-15-13, Handicrafts, 1 May 1998
<http://www.cbsa-asfc.gc.ca/publications/dm-md/d10/d10-15-13-doc-eng.html>
 - Customs Tariff, Tariff item No. 9987.00.00 of Schedule
<http://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2012/01-99/ch99-2012-eng.pdf>
 - Memorandum D11-4-5, Rules of Origin Respecting Caribbean, 17 February 2005
<http://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-4-5-eng.pdf>
 - Commonwealth Caribbean Countries Tariff Rules of Origin Regulations
<http://laws-lois.justice.gc.ca/PDF/SOR-98-36.pdf>
 - Memorandum D11-4-10, China Direct Shipment Condition Exemption Order, 19 April 2005
<http://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-4-10-eng.pdf>
 - China Direct Shipment Condition Exemption Order
<http://laws-lois.justice.gc.ca/PDF/SOR-85-156.pdf>
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- Memorandum D11-4-9, Mexico Goods Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff (GPT), 15 April 2005
<http://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-4-9-eng.pdf>
 - Mexico Deemed Direct Shipment (General Preferential Tariff) Regulations
<http://laws-lois.justice.gc.ca/PDF/SOR-98-37.pdf>

- Memorandum D11-3-1, In brief. Marking of Imported Goods, 28 January 2011
<http://www.cbsa-asfc.gc.ca/publications/dm-md/d11/d11-3-1-eng.pdf>
 - Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA Countries) Regulations
<http://laws-lois.justice.gc.ca/PDF/SOR-94-16.pdf>

 - Marking of Imported Goods Regulations
<http://laws-lois.justice.gc.ca/PDF/SOR-94-10.pdf>

 - Customs Act, sections 35.01, 35.02, 43.1, 57.01, 61, 63, 64, and 159.1
<http://laws-lois.justice.gc.ca/PDF/C-52.6.pdf>

This handbook provides a general explanation of Canada's scheme to allow officials and users responsible or involved in GSP issues to gain a better understanding of the scheme.

It is meant to serve as general guide to the Canadian GSP and not intended to provide legal advice. For further inquiries, please contact:

Border Information Service
Canada Border Services Agency
Tel: (204) 983 3500; (506) 636 5064

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CHECKLIST: HOW TO BENEFIT FROM THE CANADIAN GSP

Step 1: Establish the product's tariff classification

Establish the correct tariff classification by identifying the tariff item number based on the Harmonized-System (HS) of the product intended for export to Canada. To do so, check the exact tariff classification and product description in the Customs Tariff (<http://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/menu-eng.html#current>).

Step 2: Check the product coverage

Find out whether your product is eligible for preference under the Canadian GSP scheme. To do so, consult the Customs Tariff.

Step 3: Assess the preferential margin

If your product is eligible for preferential treatment under the Canadian GSP, you should assess the preferential margin to determine the price you can offer your buyer or importer.

Step 4: Comply with origin criteria

Make sure that your product complies with the rules of origin for the Canadian GSP.

Step 5: Check consignment conditions

Make sure that the consignment conditions specified are met.

Step 6: Prepare documentary evidence

The Canadian GSP requires one of the following papers as documentary evidence.

- Certificate of Origin Form A
- Exporter's Statement of Origin
- Form B255 Textiles and Apparel Goods Originating in a Least Developed Country

Step 7: If you have questions

For questions relating to tariff classification, duties, origin requirements, customs and administrative procedures, contact the Canada Border Services Agency.

EXPLANATORY NOTES ON THE GSP SCHEME OF CANADA

1. Introduction

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 expand their exports and thereby increase their foreign exchange earnings. Consequently, Canada's General Preferential Tariff (GPT) – Canada's designation for the GSP scheme – came into force, and it has been extended several times. Most recently, it was extended until 30 June 2014.¹

The GPT rates and coverage were modified several times. A major review was undertaken in 1995 to take into account the effect of erosion on the margin of preference resulting from the tariff reductions under the Uruguay Round of Multilateral Trade Negotiations. This action led to an expansion of product coverage and lower GPT rates of duty. Also, Canada expanded product coverage and eased the origin requirements for least developed countries (LDCs). Least Developed Country Tariff (LDCT) is the designation for LDC tariff rates under the Canadian GSP scheme.

The issue of treatment for LDCs is discussed in chapter 5 of this handbook. It should be noted that all countries entitled to LDCT treatment are also GPT beneficiaries.

2. Product Coverage, Preferential Tariff Rates and Beneficiary Countries

Canada grants tariff preferences for selected agricultural and industrial products of export interest to developing countries. Some products, such as certain textiles and apparel, footwear, and chemical products are excluded from GPT. For LDCs, with the exception of over-access dairy, poultry and egg products, Canada provides LDCT to all imports from these countries. The GPT rates range from duty-free to reductions in the most-favoured-nation rate, while the LDCT rates are duty-free. Information on product coverage and tariff reduction under the Canadian GSP is found in the *Customs Tariff* (<http://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/menu-eng.html#current>).

Beneficiary countries of the Canadian GSP are listed in the *Customs Tariff*. Since the publication of the previous handbook in December 2001, the following changes have been made with regard to beneficiary countries.

- Effective 30 May 2002, Senegal was designated as an LDCT beneficiary country.
- Effective 24 July 2003, Mongolia was designated as a GPT beneficiary country.
- Effective 1 May 2004, Canada withdrew entitlement to GPT from Cyprus, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, the Slovak Republic and Slovenia, owing to their accession to the European Union.
- Effective 6 April 2006, East Timor (Timor Leste) was designated as an LDCT beneficiary country.

3. Rules of Origin

In order to be eligible for GPT and LDCT rates, products from beneficiary countries must meet the Canadian GSP rules of origin. Also, proof of origin of the goods must be supported by the prescribed documentary evidence. General requirements for the rules of origin are explained below. Examples of origin determination are also discussed. The official source of the information on the Canadian GSP rules of origin is the *General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations* (<http://laws-lois.justice.gc.ca/PDF/SOR-98-34.pdf>).

3.1 Wholly obtained goods

The following goods shall be deemed to be a bona fide 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;
- (j) Goods produced in the country exclusively from the products referred to in paragraphs (a) to (h)

3.2. Goods with import content

Products manufactured in a beneficiary country are deemed to be originating if the value of the import content is not more than 40 per cent for GPT and not more than 60 per cent for LDCT, of the ex-factory price of the goods as packed for shipment to Canada. In other words, originating contents need to be equal or greater than 60 per cent for GPT and equal or greater than 40 per cent for LDCT, in order to benefit from GPT and LDCT market access. The value of import content 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. 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.

3.3. Global cumulation and donor country content

All GPT beneficiary countries are regarded as one single area. Therefore, to calculate GPT originating content, all value-added and manufacturing processes performed in the GPT area may be cumulated as the originating content. Also, any Canadian originating content can be regarded as GPT content. Any parts, materials or inputs used in the production of the goods that have entered the commerce of any country other than a GPT beneficiary country or Canada lose their GPT originating status.

Likewise, all LDCT beneficiary countries are regarded as one single area. Therefore, to calculate LDCT originating content, all value-added and manufacturing processes performed in the area may be cumulated as LDCT content. Any Canadian originating content can be regarded as LDCT content. Also, up to 20 per cent of the ex-factory price of beneficiary country content other than an LDC can be cumulated as LDCT originating content. Furthermore, packing required for the transportation of the goods concerned can be counted as originating content. Packing in which the goods are ordinarily sold for consumption in the LDC concerned is excluded. It should be noted that any parts, materials or inputs used in the production of the goods that have entered the commerce of any country other than an LDCT beneficiary country or Canada lose their LDCT status.

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

- a) Radio sets manufactured in the Philippines with an ex-factory price per unit of Can\$100 contains the following components:
- (i) Integrated circuits and diodes made in Japan, value per radio set Can\$45;
 - (ii) Speakers made in Hong Kong (China), value per radio Can\$15;
 - (iii) Philippine originating component Can\$40.

The import content in this case amount to Can\$45 (integrated circuits and diodes), accounting for 45 per cent of the ex-factory price, whereas under global cumulation the speakers made in Hong Kong are considered to be GPT content. The radio sets, however, do not qualify as GPT 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 or in other GPT beneficiary countries, they could have been counted as donor- or GPT beneficiary-country content, and the radio sets would qualify as GPT originating products.

- (b) Radio sets manufactured in Bangladesh with an ex-factory price per unit of Can\$100 contain the following components.
- (i) Integrated circuits and diodes made in Japan, value per radio set Can\$55;
 - (ii) Speakers made in India, value per radio set Can\$20;
 - (iii) Bangladesh originating component Can\$25.

Bangladesh is an LDCT beneficiary country, and therefore, non-originating content should not be greater than 60 per cent of ex-factory price. GPT beneficiary content can be cumulated up to 20 per cent of the price of the Radio set, i.e., Can\$20. Thus, the price of the speakers made in India can be cumulated in the Bangladesh content. Consequently, non-originating contents in this case are integrated circuits and diodes made in Japan, that is, Can\$55; accounting for 55 per cent of the ex-factory price of the radio set. Therefore, the radio sets qualify as LDCT originating products.

3.4. 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 that 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.

3.5. Direct shipment

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.

Goods imported into Canada from a beneficiary country but passing in transit through the territory of an intermediate country will lose their GPT or LDCT eligibility unless the following conditions are met:

- (a) They remain under customs transit control in the intermediate country;
 - (b) 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;
 - (c) They do not enter into the trade or consumption in the intermediate country;
-

(d) They do not remain in temporary storage in the intermediate country for a period exceeding six months.

Some exceptions exist where goods may be entitled to alternative shipping requirements. These include Mexican goods transhipped through a port of the United States of America adjacent to the Mexico-United States border, Chinese goods transhipped through Hong Kong (China), and Haitian goods transhipped from a port in the Dominican Republic.² In all these cases, a through bill of lading to a consignee in Canada is required. More information on these exceptions is contained in Mexico Deemed Direct Shipment (General Preferential Tariff) Regulations (<http://laws-lois.justice.gc.ca/PDF/SOR-98-37.pdf>), China Direct Shipment Condition Exemption Order (<http://laws-lois.justice.gc.ca/PDF/SOR-85-156.pdf>) and Haiti Deemed Direct Shipment (General Preferential Tariff and Least Developed Country Tariff) Regulations (<http://laws-lois.justice.gc.ca/PDF/SOR-2010-58.pdf>).

3.6. Documentary evidence on proof of origin

The goods for which GPT or LDCT is claimed shall be invoiced separately from other goods, and they must be accompanied by a GSP Certificate of Origin Form A or an Exporter's Statement of Origin as documentary evidence on proof of origin. To claim LDCT status for textiles and clothing (HS Chapters 50–63), however, a different form (Form B255 Textiles and Apparel Goods Originating in a Least Developed Country) must be submitted.

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, Certificate of Origin Form A does not have to be an original and field No. 11 in the certificate may be left blank. 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 contain 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 of Certificate of Origin Form A to ensure that the exporter in the beneficiary country has certified the origin of the goods according to Canadian rules of origin. The consignee is the person or company – the importer, agent, or other party in Canada – to which goods are shipped under a through bill of lading and is so named in the bill. The only exception to this condition may be considered when the goods are wholly obtained in the beneficiary country in question, in which case no consignee is required.

Form A or the Exporter's Statement is not required for GPT-eligible goods imported in a traveller's luggage 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.

In most cases, exporters should find the Exporter's Statement of Origin easier to complete and provide than the alternate Form A. The detailed instructions on the documentary evidence on proof of origin are found in General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations (<http://laws-lois.justice.gc.ca/PDF/SOR-98-34.pdf>).

3.7. Marking

Certain goods of the six product categories listed below must be marked with the country of origin in accordance with the Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA³ Countries) Regulations. These categories include the following:

- Goods for personal or household use;
 - Hardware;
 - Novelties and sporting goods;
 - Paper products;
 - Apparel;
 - Horticultural products.
-

Further information on marking requirements and the goods concerned is set out in Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA Countries) Regulations (<http://laws-lois.justice.gc.ca/PDF/SOR-94-16.pdf>), Marking of Imported Goods Regulations (<http://laws-lois.justice.gc.ca/PDF/SOR-94-10.pdf>), and Customs Act, sections 35.01, 35.02, 43.1, 57.01, 61, 63, 64, and 159.1 (<http://laws-lois.justice.gc.ca/PDF/C-52.6.pdf>).

4. Handicraft Products

4.1. General

Canada grants duty-free entry for handicraft products classified under Tariff Item No. 9987.00.00 of the Canadian Customs Tariff. Detailed information on duty-free handicraft products is set out in the Customs Tariff, Tariff item No. 9987.00.00 of Schedule (<http://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2012/01-99/ch99-2012-eng.pdf>). This treatment is granted provided that the products concerned meet the following conditions:

- (a) They qualify for GPT treatment;
- (b) They are listed in the schedule of handicraft goods;
- (c) They meet the definition laid down for that purpose;
- (d) They are covered by special documentary evidence.

Handicraft goods are defined as follows:

- (a) Originate in a country entitled to the benefits of the GPT;
- (b) Bear shapes or decorations that are traditionally used by indigenous people or represent any national, territorial or religious symbols of the geographical region where produced;
- (c) 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;
- (d) Are non-utilitarian and not copies or imitations of handicraft goods of any country other than the country in which they originate, and are not produced in large quantities by sophisticated tools or by moulding.

The following are the definitions of the terms used to characterize handicraft goods:

- (a) traditional characteristics – any shape or decoration that has been used widely or habitually by the indigenous people of the geographical region where produced, or that represents any accepted national, territorial, or religious symbol of the country of manufacture, such as, the maple leaf or beaver in Canada's case;
 - (b) artistic characteristics – any shape or decoration developed from a traditional shape or design, but carried out in a contemporary idiom;
 - (c) geographical region – the country of manufacture being a country entitled to the benefits of the General Preferential Tariff, or a specific region of that country;
 - (d) non-utilitarian – goods that may have a function or a purpose but are obtained or valued for their artistic, religious, or cultural features;
 - (e) traditional manual skills – skills handed down from generation to generation, such as: appliqué work, knitting, beating, knotting, branding, moulding, carving, needlework, chasing, netting, crocheting, painting, cutting, plaiting, drawing, printing, dyeing, punching, embossing, quilting, embroidering, rubbing, enamelling, scraping or scratching, engraving, studding, etching, tatting, filigreeing, tooling, hammering, twisting, inlaying, weaving or joining.
-

Under tariff item No. 9987.00.00 of the Canada Border Services Agency, handicrafts include the following products:

- (a) Puppets, musical instruments (other than guitars, viols, harpsichords or copies of antique instruments), gourds and calabashes, incense burners, retablos, fans, screens, lacquerware, 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;
- (b) Ornaments, mirrors and figurines, composed wholly or in chief part by value of bread dough;
- (c) Hookahs, nargiles, candelabra and incense burners, composed wholly or in chief part by value of clay;
- (d) 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;
- (e) Figurines, masks, baskets and artistic cut-outs, composed wholly or in chief part by value of paper or papier maché;
- (f) Puppets, bellows, pouffes, bottle cases, 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;
- (g) Figurines, costume jewellery, beads, belts, hair pins, buttons, lamp bases and key holders, composed wholly or in chief part by value of coconut shell;
- (h) 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;
- (i) 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;
- (j) Bracelets, nargiles and hookahs, composed wholly or in chief part by value of glass;
- (k) Fabrics decorated with crewel embroidery, hand-woven semi-finished wall hangings on back strap looms, reverse hand-sewn appliqué wall hangings, and dhurries, composed wholly or in chief part by weight of wool or cotton;
- (l) Lanterns, composed wholly or in chief part by value of stone.

The following articles or products are not accepted as handicrafts under the following conditions:

- (a) They are plain utilitarian goods with no particular artistic or decorative features (qualifying goods may have practical uses but are desired for their artistic characteristics);
- (b) They copy or imitate, or attempt to copy or imitate, traditional, decorative, artistic, or indigenous products of any country other than the country of manufacture;
- (c) Their essential characteristics are identical (in terms of size, design, method of production) to each other and if it is evident that their quality was closely controlled;
- (d) There is evidence that an original handicraft product was used as a “model” and reproduced in large quantities partly by hand and partly by sophisticated tools or by moulding;
- (e) They are produced by individual craftsmen who acquired their skills by formal training or working under close supervision.

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.

4.2. Documentary evidence of handicraft goods

A claim for duty-free entry of handicraft products must be supported by a special Certificate of Handicraft Goods. The Certificate of Handicraft Goods does not exist as an already printed form, and it has to be produced in duplicate in the form set out below and has to contain the information required therein. Handicraft goods to be declared must be classified as Tariff item No. 9987.00.00 in the form.

In addition to the Certificate of Handicraft Goods, 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 GSP Certificate of Origin Form A or Exporter's Statement of Origin.

4.3. Certificate of Handicraft Goods

The undersigned hereby declares that the following goods originated in (Name of country) which is entitled to the benefit of the General Preferential Tariff:

.....(Description of goods)

and certifies that the above-described goods are handicraft products with traditional or artistic characteristics that are typical of the geographical region where produced, namely, (Name of region) and have acquired their essential characteristic by the handiwork of individual craftsmen by means of the following process..... (e.g., carving, knitting, handweaving)

Authorizing agency

Title and signature of authorized signatory

Place and date

5. Special Treatment for Least Developed Countries

Least developed country beneficiaries enjoy more favourable treatment than non-LDC beneficiary countries for product coverage and the rules of origin of the Canadian GSP scheme. Up-dated information on countries designated as LDCs are found in the Customs Tariff (<http://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/menu-eng.html#current>). All GPT products had been duty-free for LDCs, and on 1 September 2000 and 1 January 2003, product coverage was further expanded adding 570 and 903 tariff lines, respectively.⁴ Canada provides duty-free access to all products from LDCs with the exception of over-quota tariff items for dairy, poultry and egg products.

With regard to origin requirements, up to 60 per cent of import content is allowed to acquire LDCT origin. Furthermore, the origin requirements for textiles and clothing have been relaxed and are now user-friendly. The rules of origin for these products are discussed below.

The official source of the information on the rules of origin for LDCT is the *General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations* (<http://laws-lois.justice.gc.ca/PDF/SOR-98-34.pdf>).

Rules of origin for LDCT textiles and clothing

The textile and clothing products that are included in the schedule in the regulations are eligible for LDCT benefits, and the special rules of origin discussed below apply to these products.

Yarns and sewing threads acquire originating status if they are spun or extruded in a least developed country and do not undergo further processing outside an LDC.

Example: Yarns are spun in Bangladesh with cotton imported from Australia. The yarns are sent to Cambodia to be dyed. When the yarns are returned to Bangladesh they are sanitized and packed for shipment to Canada. As the cotton could be imported from anywhere, and further processing was done in an LDC (Cambodia), these yarns have LDCT origin. But if after the spinning process, the yarns were sent to China for dyeing and returned to Bangladesh, they would have lost LDCT origin because further processing occurred outside an LDCT beneficiary.

Fabrics are deemed to be originating if they are produced in an LDC with yarns originating in an LDC, a GPT beneficiary country, or Canada. Two conditions, however, need to be met: (a) the yarns do not undergo further processing outside an LDC, a GPT beneficiary country, or Canada; and (b) the fabrics do not undergo further processing outside an LDC.

Example: Cotton yarn produced in India is exported to Mali where it is woven into cotton fabric and exported to Canada. The fabric acquires LDCT origin, as India is a GPT beneficiary country. But if the fabric was sent to South Africa for further processing and returned to Mali, it would have lost LDCT origin.

Apparel products are deemed originating in an LDC if they are assembled in an LDC from fabric cut in that country or in Canada, or from parts knit to shape, provided the fabric, or the parts knit to shape, are produced in any of the following countries:

- (a) Any LDC or Canada from yarns originating in an LDC, a GPT beneficiary country or Canada, provided the yarns or fabric do not undergo further processing outside an LDC or Canada; or
- (b) A GPT beneficiary country from yarns originating in an LDC, a GPT beneficiary country or Canada, provided;
 - (i) The yarns and fabric do not undergo further processing outside an LDC, a GPT beneficiary country or Canada;
 - (ii) the value of any materials, including packing, that are used in the manufacture of the goods and that originate outside the LDC in which the goods are assembled is no more than 75 per cent of the ex-factory price of the goods as packed for shipment to Canada. For the purpose of this subparagraph, any materials used in the manufacture or production of the goods referred to in that subparagraph that originate from Canada are deemed to have originated in the LDC.

Example for (a): Lesotho imports fabrics woven in Mali with Egyptian yarns, cuts the fabrics and makes dresses. These dresses will qualify as LDCT originating, as the fabrics are produced in an LDC from yarns originating in a GPT country, and as the fabrics are cut and assembled in an LDC. If the yarns or the fabrics undergo further processing outside an LDC or Canada, for example, South Africa, the dresses will lose LDCT originating status.

Example for (b): Lesotho imports fabrics woven in China with Chinese yarns, cuts the fabrics and makes dresses. Local content such as labour accounts for 26 per cent of the ex-factory price of the dresses as packed for shipment to Canada. These dresses will qualify as LDCT originating, as non LDC originating content accounts for less than 75 per cent of the ex-factory price of the dresses.

Made-up textile articles are deemed to be originating if they are cut, or knit to shape, and assembled in an LDC from fabric produced in any LDC or Canada from yarns originating in an LDC, a GPT beneficiary country or Canada. The yarns and fabric used cannot undergo further processing outside an LDC or Canada.

Example: Cambodia makes blankets with wool fabrics woven by Bangladesh with yarns produced in Pakistan. The wool fabric is shipped directly to Cambodia from Bangladesh. The production process of the blankets in Cambodia included cutting of the wool fabric and sewing. These blankets will qualify as LDCT originating, as the fabrics are produced in an LDC with the yarns of GPT origin, and the final products are cut and assembled in an LDC.

6. Other Preferential Tariff Treatments

In addition to GPT and LDCT treatments, Canada offers two other preferential schemes of interest to certain specified developing countries. These schemes include the following:

Caribbean

Caribbean is the Canadian economic and trade development assistance programme for the Commonwealth Caribbean countries and territories. Caribbean preferences are available to most Commonwealth Caribbean States under the Commonwealth Caribbean Countries tariff treatment. 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 GPT, except that the cumulation is restricted to Caribbean beneficiary members and the goods must be shipped directly to Canada from a beneficiary country. Canadian content is also allowed for cumulation. Consult the List of Countries in the Customs Tariff (<http://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/menu-eng.html#current>) for Caribbean beneficiaries. The official source of information on the rules of origin for the Caribbean preferences is the Commonwealth Caribbean Countries Tariff Rules of Origin Regulations (<http://laws-lois.justice.gc.ca/PDF/SOR-98-36.pdf>).

7. 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 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 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 Canadian International Trade Tribunal, the Government may withdraw the GPT concession or establish tariff rate quotas.

ENDNOTES

- ¹ World Trade Organization (WTO), document WT/COMTD/N/15/Add.2. Available from <http://docsonline.wto.org>.
- ² The decision on Haitian goods was announced on April 2010 and made in response to concerns that damage from the January 2010 earthquake made direct shipment from Haiti difficult.
- ³ NAFTA – North American Free Trade Agreement.
- ⁴ WTO, documents WT/COMTD/N/15 and WT/COMTD/N/15/Add.1. Available from <http://docsonline.wto.org>.

Annex

1

List of GPT and LDC beneficiary countries and territories (as of 1 April 2013)



Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries
Afghanistan	MFN	GPT	LDC
Algeria	MFN	GPT	
American Samoa	MFN	GPT	
Angola	MFN	GPT	LDC
Anguilla	MFN	GPT	
Antigua and Barbuda	MFN	GPT	
Antilles (Netherlands)	MFN	GPT	
Argentina	MFN	GPT	
Armenia	MFN	GPT	
Ascension	MFN	GPT	
Azerbaijan	MFN	GPT	
Bahamas	MFN	GPT	
Bahrain	MFN	GPT	
Bangladesh	MFN	GPT	LDC
Barbados	MFN	GPT	
Belize	MFN	GPT	
Benin	MFN	GPT	LDC
Bermuda	MFN	GPT	
Bhutan	MFN	GPT	LDC
Bolivia, Plurinational State of	MFN	GPT	
Bosnia and Herzegovina	MFN	GPT	
Botswana	MFN	GPT	
Brazil	MFN	GPT	
British Indian Ocean Territory	MFN	GPT	
Brunei Darussalam	MFN	GPT	
Burkina Faso	MFN	GPT	LDC
Burundi	MFN	GPT	LDC
Cambodia	MFN	GPT	LDC
Cameroon	MFN	GPT	
Cape Verde	MFN	GPT	LDC
Cayman Islands	MFN	GPT	
Central African Republic	MFN	GPT	LDC
Chad	MFN	GPT	LDC

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries
Chile	MFN	GPT	
China	MFN	GPT	
China, Hong Kong	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	MFN	GPT	
Cuba	MFN	GPT	
Democratic Republic of the Congo	MFN	GPT	LDC
Djibouti	MFN	GPT	LDC
Dominica	MFN	GPT	
Dominican Republic	MFN	GPT	
Ecuador	MFN	GPT	
Egypt	MFN	GPT	
El Salvador	MFN	GPT	
Equatorial Guinea	MFN	GPT	LDC
Eritrea	MFN	GPT	LDC
Ethiopia	MFN	GPT	LDC
Falkland Islands (Maldives) and Dependencies	MFN	GPT	
Fiji	MFN	GPT	
French Polynesia	MFN	GPT	
Gabon	MFN	GPT	
Gambia	MFN	GPT	LDC
Georgia	MFN	GPT	
Ghana	MFN	GPT	

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries
Gibraltar	MFN	GPT	
Grenada	MFN	GPT	
Guam	MFN	GPT	
Guatemala	MFN	GPT	
Guinea	MFN	GPT	LDC
Guinea-Bissau	MFN	GPT	LDC
Guyana	MFN	GPT	
Haiti	MFN	GPT	LDC
Honduras	MFN	GPT	
India	MFN	GPT	
Indonesia	MFN	GPT	
Iran, Islamic Republic of	MFN	GPT	
Iraq	MFN	GPT	
Israel	MFN	GPT	
Jamaica	MFN	GPT	
Jordan	MFN	GPT	
Kazakhstan	MFN	GPT	
Kenya	MFN	GPT	
Kiribati	MFN	GPT	LDC
Kuwait	MFN	GPT	
Kyrgyzstan	MFN	GPT	
Lao People's Democratic Republic	MFN	GPT	LDC
Lebanon	MFN	GPT	
Lesotho	MFN	GPT	LDC
Liberia	MFN	GPT	LDC
Macao	MFN	GPT	
Madagascar	MFN	GPT	LDC
Malawi	MFN	GPT	LDC
Malaysia	MFN	GPT	
Maldives	MFN	GPT	LDC
Mali	MFN	GPT	LDC
Mariana Islands	MFN	GPT	
Marshall Islands	MFN	GPT	

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries
Mauritania	MFN	GPT	LDC
Mauritius	MFN	GPT	
Mexico	MFN	GPT	
Micronesia	MFN	GPT	
Moldova, Republic of	MFN	GPT	
Mongolia	MFN	GPT	
Montserrat	MFN	GPT	
Morocco	MFN	GPT	
Mozambique	MFN	GPT	LDC
Namibia	MFN	GPT	
Nauru	MFN	GPT	
Nepal	MFN	GPT	LDC
New Caledonia and Dependencies	MFN	GPT	
Nicaragua	MFN	GPT	
Niger	MFN	GPT	LDC
Nigeria	MFN	GPT	
Niue	MFN	GPT	
Norfolk Island	MFN	GPT	
Oman	MFN	GPT	
Pakistan	MFN	GPT	
Palau	MFN	GPT	
Panama	MFN	GPT	
Papua New Guinea	MFN	GPT	
Paraguay	MFN	GPT	
Peru	MFN	GPT	
Philippines	MFN	GPT	
Pitcairn	MFN	GPT	
Qatar	MFN	GPT	
Republic of Korea	MFN	GPT	
Russian Federation	MFN	GPT	
Rwanda	MFN	GPT	LDC
Saint Kitts and Nevis	MFN	GPT	
Saint Helena and Dependencies	MFN	GPT	

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries
Saint Lucia	MFN	GPT	
Saint Vincent and the Grenadines	MFN	GPT	
Samoa	MFN	GPT	LDC
Sao Tome and Principe	MFN	GPT	LDC
Senegal	MFN	GPT	LDC
Seychelles	MFN	GPT	
Sierra Leone	MFN	GPT	LDC
Singapore	MFN	GPT	
Solomon Islands	MFN	GPT	LDC
Somalia	MFN	GPT	LDC
South Africa	MFN	GPT	
Southern and Antarctic Territories French	MFN	GPT	
Spanish North Africa	MFN	GPT	
Sri Lanka	MFN	GPT	
Sudan	MFN	GPT	LDC
Suriname	MFN	GPT	
Swaziland	MFN	GPT	
Syrian Arab Republic	MFN	GPT	
Tadjikistan	MFN	GPT	
Tanzania, United Republic of	MFN	GPT	LDC
Thailand	MFN	GPT	
The former Yugoslav Republic of Macedonia	MFN	GPT	
Timor-Leste	MFN	GPT	LDC
Togo	MFN	GPT	LDC
Tokelau Islands	MFN	GPT	
Tonga	MFN	GPT	
Trinidad and Tobago	MFN	GPT	
Tristan Da Cunha	MFN	GPT	
Tunisia	MFN	GPT	
Turkey	MFN	GPT	
Turkmenistan	MFN	GPT	
Turks and Caicos Islands	MFN	GPT	

Countries/territories	Most Favoured Nation Tariff	General Preferential Tariff	Least developed countries
Tuvalu	MFN	GPT	LDC
Uganda	MFN	GPT	LDC
Ukraine	MFN	GPT	
United Arab Emirates	MFN	GPT	
Uruguay	MFN	GPT	
Uzbekistan	MFN	GPT	
Vanuatu	MFN	GPT	LDC
Venezuela	MFN	GPT	
Viet Nam	MFN	GPT	
Virgin Islands, British	MFN	GPT	
Virgin Islands, United States	MFN	GPT	
Yemen	MFN	GPT	LDC
Zambia	MFN	GPT	LDC
Zimbabwe	MFN	GPT	

Annex

2

**Expansion of LDCT product coverage
List of tariff items eligible for duty-free entry from
Least Developed Countries (LDCs)
(effective 1 September 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 1 September 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	0105.92.10
0105.93.10	0105.99.11
0105.99.90	

02 MEAT AND EDIBLE MEAT OFFAL

0207.11.91	0207.12.91
0207.13.91	0207.14.91
0207.24.11	0207.24.91
0207.25.11	0207.25.91
0207.26.10	0207.27.91
0209.00.21	0209.00.23
0210.90.11	0210.90.14

03 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

0306.11.00	0306.14.10
0306.14.90	0306.19.00
0306.21.00	0306.24.00
0306.29.00	

04 DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

0402.10.10	0402.21.11
0402.21.21	0402.29.11
0402.29.21	0402.91.10
0402.99.10	0403.10.10
0403.90.11	0404.10.10
0404.10.21	0404.90.10
0405.10.10	0406.10.10
0406.20.11	0406.20.91
0406.30.10	0406.40.10
0406.90.11	0406.90.21
0406.90.31	0406.90.41
0406.90.51	0406.90.61
0406.90.71	0406.90.81
0406.90.91	0406.90.93
0406.90.95	0406.90.98

0407.00.11	0407.00.18
0408.11.10	0408.19.10
0408.91.10	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	0701.90.00
0702.00.10	0702.00.93
0703.10.10	0703.10.21
0703.10.33	0703.10.41
0703.10.93	0704.10.11
0704.10.12	0704.90.21
0706.10.11	0706.10.12
0706.10.31	0706.10.32
0707.00.10	0707.00.93
0708.10.91	0708.20.22
0709.51.90	0709.60.10
0710.21.00	0710.40.00
0710.80.10	0710.80.29
0710.80.40	0710.80.90
0711.30.00	0711.40.90
0712.30.10	0712.90.20
0712.90.90	0714.90.10
08 EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
0806.10.11	0806.10.99
0808.20.10	0808.20.21
0810.10.19	0810.10.93
0811.10.19	0811.10.99
0811.20.00	0811.90.10
0811.90.20	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	1102.90.11
1103.11.10	1104.11.10
1104.21.10	1107.10.11
1107.10.91	1107.20.11
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	1507.90.90
1512.11.00	1512.19.10
1512.19.20	1514.10.00
1514.90.00	1515.11.00
1515.19.00	1515.21.00
1515.29.00	1515.50.10
1515.50.90	1515.90.91
1515.90.99	1517.90.21
1517.90.99	1518.00.10
16 PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	
1602.31.93	1602.32.91
1602.32.92	1602.32.93
1602.39.91	1602.39.99
1602.41.10	1602.50.91
1604.11.00	1604.12.90
1604.14.10	1604.15.00
1605.10.00	1605.40.10
1605.40.90	
17 SUGARS AND SUGAR CONFECTIONERY	
1702.30.90	
1702.40.00	1702.60.00
1702.90.11	1702.90.12
1702.90.13	1702.90.14
1702.90.15	1702.90.16
1702.90.17	1702.90.18
1702.90.20	1702.90.30
1702.90.60	1703.90.10
19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	
1901.10.20	1901.10.90
1901.90.11	1902.11.29
1902.30.39	1904.10.29
1904.10.49	1904.20.29
1904.20.49	1904.90.29
1905.10.29	1905.10.59
1905.20.00	1905.30.21
1905.30.29	1905.40.39
1905.40.69	1905.90.44
20 PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
2001.10.00	2001.20.00

2002.10.00	2002.90.90
2003.10.00	2004.10.00
2004.90.20	2004.90.30
2004.90.99	2005.10.00
2005.20.00	2005.40.00
2005.51.90	2005.59.00
2005.60.00	2005.80.00
2005.90.11	2005.90.19
2005.90.90	2006.00.10
2007.10.00	2007.91.00
2007.99.10	2007.99.90
2008.40.10	2008.40.20
2008.40.90	2008.50.10
2008.50.90	2008.60.10
2008.60.90	2008.70.10
2008.70.90	2008.80.00
2008.92.90	2008.99.10
2008.99.20	2008.99.90
2009.11.90	2009.19.90
2009.50.00	2009.60.90
2009.70.10	2009.70.90
2009.80.20	2009.90.30
2009.90.40	
21 MISCELLANEOUS EDIBLE PREPARATIONS	
2102.10.10	2102.10.20
2103.10.00	2103.20.10
2103.20.90	2103.30.20
2103.90.90	2104.10.00
2106.90.21	2106.90.29
2106.90.51	
22 BEVERAGES, SPIRITS AND VINEGAR	
2202.90.20	2204.10.00
2204.21.10	2204.21.21
2204.21.22	2204.21.23
2204.21.24	2204.21.25
2204.21.26	2204.21.27
2204.21.28	2204.21.31
2204.21.32	2204.21.40
2204.29.10	2204.29.21
2204.29.22	2204.29.23
2204.29.24	2204.29.25
2204.29.26	2204.29.27
2204.29.28	2204.29.31

2204.29.32	2204.29.40
2204.30.00	2205.10.10
2205.10.20	2205.10.30
2205.90.10	2205.90.20
2205.90.30	2206.00.11
2206.00.19	2206.00.21
2206.00.22	2206.00.30
2206.00.40	2206.00.50
2206.00.61	2206.00.62
2206.00.63	2206.00.64
2206.00.65	2206.00.66
2206.00.67	2206.00.68
2206.00.71	2206.00.72
2207.10.10	2207.10.90
2207.20.11	2207.20.19
2208.90.21	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	2403.10.00
2403.91.90	2403.99.10
2403.99.90	
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	7019.59.90
72 IRON AND STEEL	
7207.11.90	7207.12.00
7207.20.19	7208.10.00

7208.25.90	7208.26.90
7208.27.90	7208.36.00
7208.37.90	7208.38.90
7208.39.00	7208.40.91
7208.40.99	7208.51.10
7208.51.99	7208.52.19
7208.52.90	7208.53.00
7208.54.00	7208.90.00
7209.15.00	7209.16.91
7209.16.99	7209.17.91
7209.17.99	7209.18.91
7209.18.99	7209.25.00
7209.26.00	7209.27.00
7209.28.00	7209.90.00
7210.11.00	7210.12.00
7210.20.20	7210.30.00
7210.41.00	7210.49.00
7210.50.00	7210.61.00
7210.69.00	7210.70.00
7210.90.00	7211.13.00
7211.14.00	7211.19.90
7211.23.90	7211.29.90
7211.90.90	7212.10.00
7212.20.00	7212.30.00
7212.40.00	7212.50.90
7212.60.90	7213.10.00
7213.20.90	7213.91.90
7213.99.91	7213.99.99
7214.10.00	7214.20.00
7214.30.90	7214.91.90
7214.99.90	7215.10.00
7215.50.00	7215.90.00
7216.10.00	7216.21.90
7216.22.00	7216.31.90
7216.32.90	7216.33.90
7216.40.00	7216.50.90
7216.61.00	7216.69.00
7216.91.90	7216.99.90
7217.10.90	7217.20.20
7217.20.90	7217.30.90
7217.90.10	7217.90.90
7218.91.10	7218.99.10
7219.11.00	7219.12.10

7219.12.90	7219.13.10
7219.13.90	7219.14.10
7219.14.90	7219.22.20
7219.22.90	7219.23.10
7219.23.90	7219.24.10
7219.24.90	7219.31.10
7219.31.90	7219.32.10
7219.32.90	7219.33.20
7219.33.90	7219.34.10
7219.34.90	7219.35.10
7219.35.90	7219.90.10
7219.90.90	7220.11.10
7220.11.90	7220.12.10
7220.12.90	7220.20.20
7220.20.90	7220.90.90
7222.11.00	7222.19.00
7222.20.90	7222.30.00
7222.40.00	7223.00.19
7223.00.20	7224.90.10
7225.20.00	7225.30.90
7225.40.90	7225.50.90
7225.91.00	7225.92.00
7225.99.00	7226.20.00
7226.91.90	7226.92.90
7226.93.00	7226.94.00
7226.99.90	7227.10.00
7227.20.00	7227.90.90
7228.10.91	7228.10.99
7228.20.10	7228.20.90
7228.30.90	7228.40.00
7228.50.90	7228.60.00
7228.70.90	7228.80.00
7229.10.00	7229.20.00
7229.90.90	
73 ARTICLES OF IRON OR STEEL	
7301.10.00	7301.20.90
7302.10.20	7302.10.90
7304.10.90	7304.29.00
7304.31.90	7304.39.20
7304.39.90	7304.41.19
7304.41.99	7304.49.20
7304.49.90	7304.51.90
7304.59.20	7304.59.90

7304.90.20	7304.90.30
7304.90.90	7305.11.00
7305.12.00	7305.19.00
7305.31.20	7305.31.90
7305.39.90	7305.90.00
7306.10.00	7306.20.90
7306.30.20	7306.30.90
7306.40.90	7306.50.00
7306.60.90	7306.90.90
7307.11.10	7307.11.90
7307.19.91	7307.19.99
7307.21.91	7307.21.99
7307.22.10	7307.22.90
7307.23.90	7307.29.91
7307.29.99	7307.91.19
7307.91.90	7307.92.10
7307.92.90	7307.93.10
7307.99.91	7307.99.99
7312.10.90	7313.00.10
7313.00.90	7314.12.00
7314.13.90	7314.14.90
7314.19.90	7314.20.00
7314.31.00	7314.39.00
7314.41.00	7314.42.00
7314.49.10	7314.49.90
7317.00.90	
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

**Expansion of LDCT product coverage
Tariff lines added to the list of duty-free tariff items for
Least Developed Countries (LDCs)
(effective 1 January 2003)**



01 LIVE ANIMALS	
0105.92.91	01.05.93.91
02 MEAT AND EDIBLE MEAT OFFAL	
0201.10.20	0202.10.20
0201.20.20	0202.20.20
0201.30.20	0202.30.20
06 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	
0603.10.20	
07 EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
0702.00.91	0707.00.91
0703.10.31	0710.80.20
0703.10.91	
08 EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
0810.10.10	0811.10.10
0810.10.91	0811.10.90
10 CEREALS	
1001.10.20	1003.00.12
1001.90.20	1003.00.92
11 PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
1101.00.20	1104.29.22
1102.90.12	1104.30.12
1103.11.20	1107.10.12
1103.19.12	1107.10.92
1103.20.12	1107.20.12
1103.20.22	1107.20.92
1104.19.12	1108.11.20
1104.19.22	1108.19.12
1104.29.12	1109.00.20
15 ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
1517.10.20	1517.90.22
17 SUGARS AND SUGAR CONFECTIONERY	
1701.12.90	1701.99.00
1701.91.00	
19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	
1901.20.15	1904.90.64
1901.20.24	1905.10.72
1901.90.12	1905.31.22
1902.19.23	1905.31.23
1902.19.93	1905.31.93
1904.20.62	1905.32.93
1904.20.64	1905.90.33
1904.30.62	1905.90.35

1904.90.40	1905.90.45
1904.90.62	1905.90.63
20 PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
2002.90.00	2004.90.10
23 RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
2302.30.20	2302.40.12
24 TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
2403.99.20	
51 WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
5111.11.20	5111.90.22
5111.11.90	5111.90.23
5111.19.31	5111.90.28
5111.19.32	5111.90.91
5111.20.11	5112.11.20
5111.20.12	5112.11.30
5111.20.13	5112.11.40
5111.20.18	5112.11.90
5111.20.91	5112.19.20
5111.30.11	5112.19.30
5111.30.12	5112.19.40
5111.30.13	5112.19.91
5111.30.18	5112.20.91
5111.30.91	5112.30.91
5111.90.21	5112.90.91
53 OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	
5203.00.90	5208.42.90
5204.11.90	5208.43.30
5204.19.00	5208.43.40
5204.20.00	5208.43.50
5205.11.90	5208.43.60
5205.12.90	5208.43.90
5205.13.90	5208.49.90
5205.14.90	5208.51.00
5205.15.90	5208.52.90
5205.21.90	5208.53.00
5205.22.90	5208.59.90
5205.23.90	5209.11.20
5205.24.90	5209.11.30
5205.26.90	5209.11.40
5205.27.90	5209.11.90
5205.28.90	5209.12.10
5205.31.90	5209.12.20
5205.32.90	5209.12.30

5205.33.90	5209.12.40
5205.34.90	5209.12.90
5205.35.90	5209.19.20
5205.41.90	5209.19.30
5205.42.90	5209.19.90
5205.43.90	5209.21.20
5205.44.90	5209.21.30
5205.46.90	5209.21.90
5205.47.90	5209.22.10
5205.48.90	5209.22.20
5206.11.00	5209.22.30
5206.12.00	5209.22.90
5206.13.00	5209.29.20
5206.14.00	5209.29.90
5206.14.90	5209.31.20
5206.15.00	5209.31.30
5206.15.90	5209.31.40
5206.21.00	5209.31.90
5206.22.00	5209.32.10
5206.23.00	5209.32.20
5206.24.00	5209.32.30
5206.24.90	5209.32.90
5206.25.00	5209.39.00
5206.25.90	5209.41.10
5206.31.00	5209.41.90
5206.32.00	5209.42.00
5206.33.00	5209.43.10
5206.34.00	5209.43.20
5206.35.00	5209.43.90
5206.41.00	5209.49.00
5206.42.00	5209.51.00
5206.43.00	5209.52.00
5206.44.00	5209.59.00
5206.45.00	5210.11.00
5207.10.00	5210.12.00
5207.90.00	5210.19.00
5208.11.20	5210.21.00
5208.11.30	5210.22.00
5208.11.90	5210.29.00
5208.12.30	5210.31.00
5208.12.40	5210.32.00
5208.12.90	5210.39.00
5208.13.10	5210.41.00

5208.13.20	5210.42.00
5208.13.90	5210.49.00
5208.19.20	5210.51.00
5208.19.30	5210.52.00
5208.19.90	5210.59.00
5208.21.30	5211.11.00
5208.21.40	5211.12.00
5208.21.50	5211.19.00
5208.21.90	5211.21.00
5208.22.20	5211.22.00
5208.22.90	5211.29.00
5208.23.10	5211.31.00
5208.23.90	5211.32.00
5208.29.20	5211.39.00
5208.29.90	5211.41.00
5208.31.20	5211.42.00
5208.31.90	5211.43.00
5208.32.90	5211.49.00
5208.33.90	5211.51.00
5208.39.90	5211.52.00
5208.41.90	5211.59.00

53 OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

5306.20.20

55 MAN-MADE STAPLE FIBRES

5501.90.00	5513.42.00
5502.00.00	5513.43.00
5508.10.00	5513.49.00
5509.21.90	5514.11.10
5509.22.90	5514.11.90
5509.31.00	5514.12.10
5509.32.90	5514.12.90
5509.41.90	5514.13.10
5509.42.00	5514.13.90
5509.52.90	5514.19.00
5509.53.00	5514.21.00
5509.53.20	5514.22.00
5509.53.30	5514.23.00
5509.53.40	5514.29.00
5509.53.90	5514.31.00
5509.61.00	5514.32.00
5509.62.00	5514.33.00
5509.69.00	5514.39.00
5509.91.00	5514.41.00

5509.92.00	5514.42.00
5509.99.00	5514.43.00
5510.20.90	5514.49.00
5511.10.00	5515.11.90
5511.20.00	5515.12.00
5512.11.20	5515.13.20
5512.11.30	5515.19.00
5512.11.90	5515.21.00
5512.19.90	5515.29.00
5512.21.00	5515.91.00
5512.29.10	5515.99.00
5512.29.90	5516.11.00
5512.91.00	5516.12.00
5512.99.90	5516.13.00
5513.11.20	5516.14.90
5513.11.90	5516.21.90
5513.12.10	5516.22.00
5513.12.90	5516.23.20
5513.13.10	5516.23.30
5513.13.90	5516.23.90
5513.19.00	5516.24.90
5513.21.00	5516.41.00
5513.22.00	5516.42.00
5513.23.00	5516.43.00
5513.29.00	5516.44.00
5513.31.90	5516.91.90
5513.32.90	5516.92.00
5513.33.90	5516.93.20
5513.39.00	5516.93.90
5513.41.30	5516.94.00
5513.41.90	

56 WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

5601.21.30	5604.20.90
5601.22.30	5604.90.00
5602.29.00	5605.00.90
5603.11.50	5606.00.90
5603.11.90	5607.10.90
5603.12.50	5607.29.20
5603.12.90	5607.29.90
5603.13.50	5607.49.20
5603.13.90	5607.49.90
5603.14.50	5607.50.20

5603.14.90	5607.50.90
5603.91.90	5607.90.20
5603.92.90	5607.90.90
5603.93.40	5608.11.90
5603.93.90	5608.19.20
5603.94.90	5608.19.90
5604.10.00	5608.90.90

58 SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

5801.22.20	5805.00.90
5801.23.00	5806.10.20
5801.24.00	5806.10.90
5801.25.10	5806.20.90
5801.31.00	5806.31.10
5801.34.00	5806.31.20
5802.11.90	5806.31.90
5802.19.30	5806.32.90
5802.19.90	5806.40.00
5802.20.00	5808.90.00
5802.30.00	5809.00.00
5803.10.10	5810.91.90
5803.10.90	5810.92.00
5803.90.19	5810.99.00
5804.10.90	5811.00.10
5804.21.00	5811.00.20
5804.30.90	5811.00.90

59 IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILES FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

5902.10.00	5906.99.22
5902.20.00	5907.00.29
5902.90.00	5911.20.90

60 KNITTED OR CROCHETED FABRICS

6001.10.90	6005.33.50
6001.22.00	6005.33.90
6001.92.90	6005.34.40
6002.40.20	6005.34.50
6002.40.90	6005.34.90
6002.90.90	6005.41.90
6003.10.90	6005.42.90
6003.20.90	6005.43.90
6003.30.20	6005.44.90
6003.30.90	6005.90.90
6003.40.90	6006.10.00
6003.90.90	6006.21.10

6004.10.20	6006.21.90
6004.10.90	6006.22.10
6004.90.90	6006.22.20
6005.10.00	6006.22.90
6005.21.90	6006.23.10
6005.22.90	6006.23.20
6005.23.90	6006.23.90
6005.24.90	6006.24.10
6005.31.30	6006.24.90
6005.31.40	6006.31.90
6005.31.50	6006.32.90
6005.31.90	6006.33.90
6005.32.30	6006.34.90
6005.32.40	6006.41.90
6005.32.50	6006.42.90
6005.32.90	6006.43.90
6005.33.30	6006.44.90
6005.33.40	6006.90.00

61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

6101.10.00	6106.20.00
6101.20.00	6106.90.00
6101.30.00	6107.11.90
6101.90.00	6107.12.90
6102.10.00	6107.19.00
6102.20.00	6107.21.00
6102.30.00	6107.22.00
6102.90.00	6107.29.00
6103.11.00	6107.91.00
6103.12.00	6107.92.00
6103.19.10	6107.99.00
6103.19.90	6108.11.00
6103.21.00	6108.19.00
6103.22.00	6108.21.00
6103.23.00	6108.22.90
6103.29.00	6108.29.00
6103.31.00	6108.31.00
6103.32.00	6108.32.00
6103.33.00	6108.39.00
6103.39.10	6108.91.00
6103.39.90	6108.92.00
6103.41.00	6108.99.00
6103.42.00	6109.10.00
6103.43.00	6109.90.00

6103.49.00	6110.11.90
6104.11.00	6110.12.90
6104.12.00	6110.19.90
6104.13.00	6110.20.00
6104.19.10	6110.30.00
6104.19.90	6110.90.00
6104.21.00	6111.10.00
6104.22.00	6111.20.00
6104.23.00	6111.30.00
6104.29.00	6111.90.00
6104.31.00	6112.11.00
6104.32.00	6112.12.00
6104.33.00	6112.19.00
6104.39.10	6112.20.00
6104.39.90	6112.31.00
6104.41.00	6112.39.00
6104.42.00	6112.41.00
6104.43.00	6112.49.00
6104.44.00	6113.00.90
6104.49.00	6114.10.00
6104.51.00	6114.20.00
6104.52.00	6114.30.00
6104.53.00	6114.90.00
6104.59.10	6115.11.00
6104.59.90	6115.12.00
6104.61.00	6115.19.00
6104.62.00	6115.20.00
6104.63.00	6115.92.00
6104.69.00	6115.93.00
6105.10.00	6115.99.00
6105.20.00	6117.10.90
6105.90.00	6117.20.00
6106.10.00	6117.80.90

62 ARTICLES OF IRON OR STEEL

6201.11.00	6203.42.00
6201.12.00	6203.43.00
6201.13.00	6203.49.00
6201.19.00	6204.11.00
6201.91.00	6204.12.00
6201.92.10	6204.13.00
6201.92.90	6204.19.10
6201.93.00	6204.19.90
6201.99.00	6204.21.00

6202.11.00
 6202.12.00
 6202.13.00
 6202.91.00
 6202.92.00
 6202.93.00
 6202.99.00
 6203.11.00
 6203.12.00
 6203.19.10
 6203.19.90
 6203.21.00
 6203.22.00
 6203.23.00
 6203.29.00
 6203.31.00
 6203.32.00
 6203.33.00
 6203.39.10
 6203.39.90
 6203.41.00

6204.22.00
 6204.23.00
 6204.29.00
 6204.31.00
 6204.32.00
 6204.33.00
 6212.10.00
 6212.20.00
 6212.30.00
 6212.90.00
 6213.90.00
 6214.20.90
 6214.30.90
 6214.40.00
 6214.90.00
 6215.20.00
 6215.90.00
 6217.10.90
 6217.90.10
 6217.90.90

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

6301.10.00
 6301.30.00
 6302.10.00
 6302.21.00
 6302.22.00
 6302.29.00
 6302.31.00
 6302.32.00
 6302.39.00
 6302.40.00
 6302.51.00
 6302.53.90
 6302.59.00
 6302.60.00
 6302.91.00
 6302.93.00
 6302.99.00
 6303.11.00
 6303.12.00
 6303.19.00
 6303.91.00

6304.19.00
 6304.91.90
 6304.92.90
 6304.93.90
 6304.99.90
 6305.20.00
 6305.32.00
 6305.33.00
 6305.39.00
 6306.11.00
 6306.12.00
 6306.19.00
 6306.21.00
 6306.22.00
 6306.29.00
 6306.91.00
 6306.99.00
 6307.10.90
 6307.20.00
 6307.90.40
 6307.90.93

6303.92.10	6307.90.99
6303.92.90	6308.00.00
6303.99.00	6309.00.90
6304.11.00	
64 FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	
6401.10.19	6403.19.90
6401.10.20	6403.20.00
6401.91.19	6403.30.00
6401.91.20	6403.40.00
6401.92.12	6403.51.00
6401.92.91	6403.59.20
6401.92.92	6403.59.90
6401.99.21	6403.91.00
6401.99.29	6403.99.20
6401.99.30	6403.99.30
6402.12.20	6403.99.90
6402.12.30	6404.11.91
6402.19.10	6404.11.99
6402.19.90	6404.19.90
6402.20.19	6404.20.90
6402.20.20	6405.10.90
6402.30.00	6405.20.20
6402.91.00	6405.20.90
6402.99.00	6405.90.00
6403.12.20	6406.10.11
6403.12.30	6406.10.19
6403.19.20	
73 ARTICLES OF IRON OR STEEL	
7314.14.10	
96 MISCELLANEOUS MANUFACTURED ARTICLES	
9612.10.30	
99 SPECIAL CLASSIFICATION PROVISIONS-COMMERCIAL	
9915.00.00	9940.00.00
9930.00.00	9941.00.00
9931.00.00	9987.00.00
9933.00.00	9995.00.00
9935.00.00	9996.00.00
9936.00.00	9997.00.00

Annex

4

**Memorandum D11-4-4
Rules of origin respecting the General Preferential Tariff and
Least Developed Country Tariff
(19 December 2008)**



Canada Border
Services AgencyAgence des services
frontaliers du Canada

Ottawa, December 19, 2008

MEMORANDUM D11-4-4

In Brief

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

This In Brief page has been revised to denote changes made as a result of the Government of Canada's Paperwork Burden Reduction Initiative. This revision replaces the In Brief page dated May 27, 2008. In accordance with the above the following change was made:

- (a) The last sentence in paragraph 64 was deleted, as it related to the verification of origin of goods, rather than to the procedural requirements for using the Exporter's Statement of Origin, the subject of this paragraph.
- (b) Memorandum D11-4-4 was also revised to include the most recent GPT and LDC Rules of Origin policy in the "Guidelines and General Information" section of this memorandum. Paragraph 67 was revised to make it clearer to the reader, while paragraph 86 was revised to include updated contact information. Additional editing revisions do not affect or change any of the existing policies or procedures contained in this memorandum.



Printed in Canada

Canada



Canada Border Services Agency
Agence des services frontaliers du Canada

Ottawa, May 27, 2008

MEMORANDUM D11-4-4

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 *Customs Tariff*.

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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 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 no more than 40% of the ex-factory price of the goods as packed for shipment to Canada.

(2.1) Goods other than goods of tariff item Nos. set out in Parts A1, B1, C1 and D of the Schedule originate in 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 no more than 60% of the ex-factory price of the goods as packed for shipment to Canada.

(2.2) Goods of tariff item Nos. set out in Parts A1 and A2 of the Schedule originate in a least developed country if they are spun or extruded in a least developed country and do not undergo further processing outside a least developed country.

(2.3) Goods of tariff item Nos. set out in Parts B1 and B2 of the Schedule originate in a least developed country if they are produced in a least developed country from yarns originating in a least developed country, a beneficiary country or Canada, provided

(a) the yarns do not undergo further processing outside a least developed country, a beneficiary country or Canada; and

(b) the fabrics do not undergo further processing outside a least developed country.

(2.4) Goods of tariff item Nos. set out in Parts C1 and C2 of the Schedule originate in a least developed country if they are assembled in a least developed country from fabric cut in that country or in Canada, or from parts knit to shape, provided the fabric, or the parts knit to shape, are produced in

(a) any least developed country or Canada from yarns originating in a least developed country, a beneficiary country or Canada, provided the yarns or fabric do not undergo further processing outside a least developed country or Canada; or

(b) a beneficiary country from yarns originating in a least developed country, a beneficiary country or Canada, provided

(i) the yarns and fabric do not undergo further processing outside a least developed country, a beneficiary country or Canada, and

(ii) the value of any materials, including packing, that are used in the manufacture of the goods and that originate outside the least developed country in which the goods are assembled is no more than 75% of the ex-factory price of the goods as packed for shipment to Canada.

(2.5) For the purpose of subparagraph 2(4)(b)(ii), any materials used in the manufacture or production of the goods referred to in that subparagraph that originate from Canada are deemed to have originated in the least developed country.

(2.6) Goods of tariff item Nos. set out in Part D of the Schedule originate in a least developed country if they are cut, or knit to shape, and sewn or otherwise assembled in the least developed country from fabric produced in any least developed country or Canada from yarns originating in a least developed country, a beneficiary country or Canada, provided the yarns and fabric do not undergo further processing outside a least developed country or Canada.

(3) For the purpose of subsection (2), 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 subsection 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 subsection, not including packing in which the goods are ordinarily sold for consumption in the beneficiary country.

(4) For the purpose of subsection (2.1), 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 subsection 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 subsection, 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.

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(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

SCHEDULE*(Section 2)***PART A1 – YARNS AND SEWING THREADS**

5204.11.90, 5204.19.00, 5204.20.00, 5205.11.90, 5205.12.90, 5205.13.90, 5205.14.90, 5205.15.90, 5205.21.90, 5205.22.90, 5205.23.90, 5205.24.90, 5205.26.90, 5205.27.90, 5205.28.90, 5205.31.90, 5205.32.90, 5205.33.90, 5205.34.90, 5205.35.90, 5205.41.90, 5205.42.90, 5205.43.90, 5205.44.90, 5205.46.90, 5205.47.90, 5205.48.90, 5206.11.00, 5206.12.00, 5206.13.00, 5206.14.00, 5206.15.00, 5206.15.90, 5206.21.00, 5206.22.00, 5206.23.00, 5206.24.00, 5206.24.90, 5206.25.00, 5206.25.90, 5206.31.00, 5206.32.00, 5206.33.00, 5206.34.00, 5206.35.00, 5206.41.00, 5206.42.00, 5206.43.00, 5206.44.00, 5206.45.00, 5207.10.00, 5207.90.00, 5306.20.20, 5401.10.00, 5402.62.90, 5406.10.00, 5508.10.00, 5509.21.90, 5509.22.90, 5509.31.00, 5509.32.90, 5509.41.90, 5509.42.00, 5509.52.90, 5509.53.00, 5509.53.20, 5509.53.30, 5509.53.40, 5509.53.90, 5509.61.00, 5509.62.00, 5509.69.00, 5509.91.00, 5509.92.00, 5509.99.00, 5510.20.90, 5511.10.00, 5511.20.00

PART A2 – YARNS AND SEWING THREADS

5004.00.00, 5005.00.00, 5006.00.00, 5106.10.00, 5106.20.00, 5107.10.10, 5107.10.90, 5107.20.10, 5107.20.90, 5108.10.10, 5108.10.20, 5108.20.10, 5108.20.20, 5109.10.00, 5109.90.00, 5110.00.00, 5204.11.10, 5205.11.10, 5205.11.20, 5205.12.10, 5205.13.10, 5205.14.10, 5205.14.20, 5205.15.10, 5205.15.20, 5205.21.10, 5205.22.10, 5205.22.20, 5205.23.10, 5205.24.10, 5205.24.20, 5205.26.10, 5205.26.20, 5205.27.10, 5205.27.20, 5205.28.10, 5205.28.20, 5205.31.10, 5205.32.10, 5205.33.10, 5205.34.10, 5205.34.20, 5205.35.10, 5205.35.20, 5205.41.10, 5205.42.10, 5205.43.10, 5205.44.10, 5205.44.20, 5205.46.10, 5205.46.20, 5205.46.30, 5205.46.30, 5205.47.10, 5205.47.20, 5205.47.30, 5205.48.10, 5205.48.20, 5205.48.30, 5206.14.10, 5206.15.10, 5206.24.10, 5206.25.10, 5306.10.00, 5306.20.10, 5307.10.10, 5307.10.90, 5307.20.00, 5308.10.00, 5308.20.00, 5308.90.10, 5308.90.90, 5401.20.00, 5402.10.10, 5402.10.90, 5402.20.10, 5402.20.90, 5402.31.00, 5402.32.10, 5402.32.90, 5402.33.10, 5402.33.90, 5402.39.00, 5402.41.11, 5402.41.12, 5402.41.13, 5402.41.14, 5402.41.15, 5402.41.19, 5402.41.91, 5402.41.92, 5402.41.93, 5402.41.99, 5402.42.10, 5402.42.90, 5402.43.10, 5402.43.91, 5402.43.99, 5402.49.10, 5402.49.90, 5402.51.00, 5402.52.10, 5402.52.91, 5402.52.99, 5402.59.10, 5402.59.90, 5402.61.00, 5402.62.10, 5402.69.10, 5402.69.90, 5403.10.10, 5403.10.90, 5403.20.10, 5403.20.90, 5403.31.10, 5403.31.90, 5403.32.10, 5403.32.90, 5403.33.10, 5403.33.90, 5403.39.10, 5403.39.90, 5403.41.10, 5403.41.90, 5403.42.00, 5403.49.00, 5404.10.10, 5404.10.20, 5404.10.90, 5404.90.00, 5405.00.00, 5406.20.00, 5508.20.00, 5509.11.00, 5509.12.00, 5509.21.10, 5509.22.10, 5509.32.10, 5509.41.10, 5509.51.00, 5509.52.10, 5509.53.10, 5509.59.00, 5510.11.00, 5510.12.00, 5510.20.10, 5510.30.00, 5510.90.00, 5511.30.00

PART B1 – FABRICS

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PART B2 – FABRICS

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PART C1 – APPAREL

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PART C2 – APPAREL

6107.11.10, 6107.12.10, 6108.22.10, 6110.11.10, 6110.12.10, 6110.19.10, 6113.00.10, 6113.00.20, 6115.91.00, 6116.10.00, 6116.91.00, 6116.92.00, 6116.93.00, 6116.99.00, 6117.10.10, 6117.80.10, 6117.90.10, 6117.90.20, 6117.90.90, 6202.19.00, 6204.49.00, 6205.90.00, 6206.10.00, 6207.29.00, 6208.29.00, 6208.99.00, 6210.10.10, 6210.40.10, 6210.50.10, 6211.12.10, 6211.33.10, 6211.43.10, 6211.43.20, 6211.49.10, 6211.49.20, 6213.10.00, 6213.20.00, 6214.10.10, 6214.10.90, 6214.20.10, 6214.30.10, 6215.10.00, 6216.00.00, 6217.10.10

PART D – MADE-UP TEXTILE ARTICLES

6301.10.00, 6301.30.00, 6302.10.00, 6302.21.00, 6302.22.00, 6302.29.00, 6302.31.00, 6302.32.00, 6302.39.00, 6302.40.00, 6302.51.00, 6302.53.90, 6302.59.00, 6302.60.00, 6302.91.00, 6302.93.00, 6302.99.00, 6303.11.00, 6303.12.00, 6303.19.00, 6303.91.00, 6303.92.10, 6303.92.90, 6303.99.00, 6304.11.00, 6304.19.00, 6304.91.90, 6304.92.90, 6304.93.90, 6304.99.90, 6305.20.00, 6305.32.00, 6305.33.00, 6305.39.00, 6307.10.90, 6307.90.40, 6307.90.93, 6307.90.99, 6308.00.00, 6309.00.90

GUIDELINES AND GENERAL INFORMATION

INTRODUCTION

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 also beneficiaries of the GPT.

DEFINITIONS

3. The “Interpretation” section of the *Regulations* contains definitions that are important in understanding the administration of the *Regulations*. For purposes of this Memorandum, the following terms are also important:

“ex-factory price” means 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.] (*prix ex-usine*)

“HS” means the Harmonized Commodity Description and Coding System that is used for the classification of goods. (*SH*)

“originating in Canada” means, for **yarns**, a good which has been spun or extruded in Canada and has not undergone any further processing outside of Canada or a LDCT beneficiary; for **fabric**, a good which has been produced in Canada from yarns originating in a LDCT or GPT beneficiary or Canada and the fabric does not undergo any further processing outside Canada or a LDCT beneficiary. (*origine du Canada*)

“paragraph” means a subset of a section to the *Regulations* (for example: paragraph 2(1)(a) is one of the definitions used to determine if a good originates from a GPT or LDCT beneficiary country. (*alinéa*))

“section” means a portion of the *Regulations* (for example: Section 4 pertains to Direct Shipment). (*article*)

“subsection” means a subset of a section of the *Regulations* (for example subsection 2(1) defines goods as wholly obtained or produced). (*paragraphe*)

“*Regulations*” means the *General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations*. (*Règlement*)

PRODUCT COVERAGE

4. 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.
5. The applicable LDCT rates of duty accorded to goods are identified in the *Customs Tariff*. Where a LDCT rate is not indicated, the goods in question are not entitled to the LDCT treatment, but rather are usually subject to the alternate GPT or MFN tariff treatment.

METHODS OF DETERMINING COUNTRY OF ORIGIN

General

6. The country of origin of goods imported from a GPT or LDCT beneficiary is determined using the rules of origin set out in sections 2 through 4 of the *Regulations*.

Rules of Origin for GPT

7. To determine if goods are entitled to the GPT, only subsections 2(1), (2) and (3) of the *Regulations* may be applied.

GPT – Application of Subsection 2(1)

8. A good is “wholly obtained or produced” in a GPT beneficiary if it meets one of the definitions set out in subsection 2(1) of the *Regulations*. “Wholly obtained” does not mean a good purchased in a GPT beneficiary. Goods, which are “wholly obtained or produced” in a GPT beneficiary, **must not** contain any foreign materials or parts from outside that GPT beneficiary.

Example: Sugar cane grown and harvested in Jamaica would meet the definition of paragraph 2(1)(b) of the *Regulations*.

Example: Leather belts are produced in the Philippines. They are made from leather wholly produced from cattle born and raised in the Philippines. Therefore the belts are wholly produced in the Philippines by the application of paragraph 2(1)(j).

GPT – Application of Subsections (2) and (3)

9. To qualify for the GPT treatment by the application of subsection (2) of the *Regulations*, at least 60% of the ex-factory price of the good as packed for shipment to Canada must originate in one or more GPT beneficiary countries or Canada.

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.

Example: Insulated wire is manufactured in Colombia. 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 GPT beneficiary countries.

10. The GPT 60% qualifying content may be cumulated from various GPT beneficiary countries or Canada in accordance with subsection (3) of the *Regulations*. However, any parts, materials or inputs used in the production of the goods that have entered the commerce of any country other than a GPT beneficiary country or Canada lose their GPT status.

11. To calculate the qualifying content, all GPT 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. Any Canadian content used in the production of the goods is also regarded as content from the GPT beneficiary country where the goods originate.

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

Rules of Origin for LDCT

13. To determine if goods are entitled to the LDCT, only subsections 2(1), (2.1) through (2.6) and (4) of the *Regulations* may be applied.

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

LDCT – Application of Subsection 2(1)

15. Where any good is identified in the *Customs Tariff* as being accorded the LDCT, subsection 2(1) may be applied to determine if the goods qualify for the LDCT. A good is “wholly obtained or produced” in a LDCT beneficiary if it meets one of the definitions set out in subsection 2(1) of the *Regulations*.

16. Goods, which are wholly obtained or produced in a LDCT beneficiary under this subsection, **must not** contain any foreign materials or parts from outside any LDCT beneficiary. In addition, “wholly obtained” does not mean a good purchased in a LDCT beneficiary.

Example: Fish caught in Haiti would meet the definition of paragraph 2(1)(e) of the *Regulations*.

Example: Cotton is harvested in Burundi. The cotton is spun into yarn and then woven into blankets in Burundi. The blankets are wholly produced in Burundi by the application of paragraph 2(1)(j).

17. When goods of HS Chapters 50-63 are determined to originate by the application of this subsection, Criteria G would be quoted in Field 6 of the *Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country*.

LDCT – Application of Subsections (2.1) and (4)

18. Where any good, with certain exceptions, is identified in the *Customs Tariff* as being accorded the LDCT, subsection (2.1) may be applied to determine if the good qualifies for the LDCT. **Exceptions:** this subsection may not be used to determine the origin of goods set out in Parts A1, B1, C1 or D of the Schedule to the *Regulations*.

19. To qualify for the LDCT treatment by the application of this subsection, at least 40% of the ex-factory price of the good as packed for shipment to Canada must originate in one or more LDCT beneficiary countries or Canada.

20. In accordance with subsection (4) of the *Regulations*, the LDCT 40% qualifying content may be cumulated from various LDCT beneficiary countries or Canada and, in addition, the 40% of the ex-factory price of the goods as packed for shipment to Canada may also include a value of up to 20% of the ex-factory price of the goods from GPT eligible countries. However, any parts, materials or inputs used in the production of the goods that have entered the commerce of any country other than a LDCT beneficiary country or Canada lose their LDCT status.

21. To calculate the qualifying content, all LDCT 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. Any Canadian content used in the production of the goods is also regarded as content from the LDCT beneficiary country where the goods originate.

Example: Wool of Yemen is combined with spandex of Hong Kong and sewing thread of India to manufacture wool socks in Yemen. Under this subsection, a textile or apparel good must contain parts and materials of LDC origin that represent no less than 40% of the ex-factory price of the good as packed for shipment to Canada. The wool of Yemen origin represents 35% of the ex-factory price. The sewing thread of India and spandex of Hong Kong represents an additional 7%. This subsection permits inputs from GPT beneficiaries, in this case Hong Kong and India, to be included in the 40% parts and materials requirement. The 35% input of wool from Yemen combined with the 7% sewing thread and

spandex inputs from the GPT countries exceed the 40% minimum input requirement under this subsection. The socks therefore qualify for the LDCT.

22. The exporter/producer has the option of certifying any good set out in paragraph 18 under this subsection or under subsection 2(1).

23. When goods of HS Chapters 50-63 are determined to originate by the application of this subsection, Criteria A would be quoted in Field 6 of the *Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country*.

LDCT – Application of Subsection (2.2)

24. This subsection may only be used to determine if “yarns and sewing threads” as set out in Parts A1 and A2 of the Schedule to the *Regulations* are entitled to the LDCT.

25. “Yarns or sewing threads” must be spun or extruded in a LDCT beneficiary country. Once spun or extruded, the goods cannot undergo any further processing outside any LDCT beneficiary.

Example: Cotton of any country of origin is imported into Bangladesh and spun into yarn in Bangladesh. The yarn is sent to Cambodia to be dyed. When the yarn is returned to Bangladesh it is sanitized and packed for shipment to Canada. Such goods would be entitled to the LDCT.

However, if after the spinning process, the yarns were further processed in China (GPT), returned to Bangladesh, then exported to Canada, the goods would not be entitled to be certified as originating in a LDC because further processing occurred outside a LDCT beneficiary.

26. When goods of Parts A1 or A2 are determined to originate by the application of this subsection, Criteria B would be quoted in Field 6 of the *Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country*.

27. Where “yarns or sewing threads” are classified under a tariff item set out in Part A2 of the Schedule to the *Regulations* the exporter/producer has the option of certifying the goods under this subsection or under subsections 2(1) or (2.1).

LDCT – Application of Subsection (2.3)

28. This subsection may only be used to determine if “fabrics” as set out in Parts B1 and B2 of the Schedule to the *Regulations* are entitled to the LDCT.

29. To be entitled to the LDCT such “fabrics” must be produced in a LDCT beneficiary from yarns that originate in any LDCT or GPT beneficiary or Canada.

30. The yarns used in the “fabrics” must not undergo any further processing outside any LDCT or GPT beneficiary or Canada. The “fabrics” must not undergo any further processing outside any LDCT beneficiary or Canada.

Example: Cotton yarn produced in India is exported to Mali where it is woven into cotton fabric that is exported to Canada. As the cotton fabric meets the conditions of this subsection, the goods are entitled to be certified as originating in a LDC.

Example: Yarn produced in Spain is exported to Mali where it is woven into fabric for export to Canada. The fabric would not be entitled to be certified as LDC originating as the yarn does not originate in a LDCT beneficiary country, a GPT beneficiary country or Canada.

31. When goods of Parts B1 and B2 are determined to originate by the application of this subsection, Criteria C would be quoted in Field 6 of the *Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country*.

32. Where a “fabric” is classified under a tariff item set out in Part B2 of the Schedule to the *Regulations*, the exporter/producer has the option of certifying the goods under this subsection or subsections 2(1) or (2.1).

LDCT – Application of Paragraph (2.4)(a)

33. This paragraph may only be used to determine if “apparel goods” as set out in Parts C1 and C2 of the Schedule to the *Regulations* are entitled to the LDCT.

34. To be entitled to the LDCT, such “apparel goods” must be assembled in a LDCT beneficiary. The fabric used in the assemble of such “apparel goods” must be cut in **that LDC** or Canada, and, in the case where such “apparel goods” are assembled from parts, those parts must be knit to shape in a LDC or Canada.

35. Furthermore, the fabric, or parts knit to shape, must be produced in any LDC or in Canada from yarns originating in any LDCT or GPT beneficiary or in Canada. The yarns or fabric, or parts knit to shape, must not undergo any further processing outside any LDCT beneficiary or Canada.

Example: Dresses or skirts manufactured in Mali will qualify as originating and be eligible for duty-free LDCT provided that the dresses or skirts are assembled in Mali from fabric that has been cut in Mali or Canada. The fabric must be produced in any LDC or in Canada from yarns that that originate in any LDC, GPT country or Canada and the yarns or fabric have not undergone any further processing outside any LDC or Canada.

36. When goods of Parts C1 and C2 are determined to originate by the application of this subsection, Criteria D would be quoted in Field 6 of the *Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country*.

37. Where "apparel goods" are classified under a tariff item set out in Part C2 of the Schedule to the *Regulations* the exporter/producer has the option of certifying the goods under this subsection or subsections 2(1) or (2.1).

LDCT – Application of Paragraph (2.4)(b) and Subsection (2.5)

38. This paragraph may only be used to determine if "apparel goods" as set out in Parts C1 and C2 of the Schedule to the *Regulations* are entitled to the LDCT.

39. To be entitled to the LDCT, such "apparel goods" must be assembled in a LDCT beneficiary. The fabric used in the assembly of such "apparel goods" must be cut in **that LDC** or Canada.

40. Furthermore, the fabric or parts knit to shape must be produced in a GPT beneficiary from yarns originating in any LDCT or GPT beneficiary or Canada. The yarns or fabric, or parts knit to shape, must not undergo any further processing outside a LDCT beneficiary, a GPT beneficiary or Canada.

41. Finally, the value of any materials, including packing, that are used in the manufacture of the goods, that originate outside the LDC in which the goods are assembled must not be more than 75% of the ex-factory price of the goods as packed for shipment to Canada. However, any parts, materials or inputs used in the production of the goods that have entered the commerce of any country other than a LDCT beneficiary country or Canada lose their LDCT status.

42. For purposes of paragraph 41, any materials used in the manufacture or production of the good that originate in Canada are deemed to have originated in the LDC where the goods are assembled.

Example: Those same dresses or skirts manufactured in Mali will qualify as and be eligible for duty-free LDCT provided that the dresses or skirts are assembled in Mali and the fabric used in the manufacture of the dresses or skirts is produced in a GPT country from yarns originating in a LDCT or GPT beneficiary or Canada. The yarns and fabric cannot undergo further processing outside a LDCT or GPT beneficiary or Canada. When using fabric manufactured in a GPT, the value of any materials, including packing, that does not originate in the LDC in which the dresses or skirts are assembled must not exceed 75% of the ex-factory price of the goods as packed for shipment to Canada.

43. When goods of Parts C1 and C2 are determined to originate by the application of this subsection, Criteria E would be quoted in Field 6 of the *Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country*.

44. Where "apparel goods" are classified under a tariff item set out in Part C2 of the Schedule to the *Regulations* the exporter/producer has the option of certifying the goods under this subsection or subsections 2(1) or (2.1).

LDCT – Application of Subsection (2.6)

45. This subsection may only be used to determine if "made-up textile goods" as set out in Part D of the Schedule to the *Regulations* are entitled to the LDCT.

46. To be entitled to the LDCT, such "made-up textile goods" must be cut, or knit to shape, and sewn or otherwise assembled in a LDCT beneficiary.

47. Furthermore, the fabric or parts knit to shape must be produced in a LDCT beneficiary or Canada from yarns originating in any LDCT or GPT beneficiary or Canada. The yarns or fabric or parts knit to shape must not undergo any further processing outside a LDCT beneficiary or Canada.

Example: Wool yarn produced in Afghanistan is exported to Bangladesh where the yarn is produced into wool fabric. The wool fabric is shipped directly to Lao People's Democratic Republic for further production into a good classified as "Other Made-up Textile Article." The production process of the finished good in Lao People's Democratic Republic must include cutting, or knitting to shape, of the fabric as well as sewing or otherwise assembling in that country in order for the good to qualify for the LDCT.

48. When goods of Part D are determined to originate by the application of this subsection, Criteria F would be quoted in Field 6 of the *Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country*.

49. The exporter/producer has the option of certifying "made-up textile goods" of Part D of the Schedule to the *Regulations* under this subsection or subsection 2(1).

NON-ORIGINATING MATERIALS, PARTS, OR PRODUCTS

50. When determining if goods of HS Chapters 50-63 are entitled to the LDCT by the application of subsections (2.3) or (2.6) or paragraph (2.4)(a) of the *Regulations*, any materials, parts or products such as threads, linings, interfacing, trims, zippers, buttons or fasteners may be disregarded.

51. When determining if goods of HS Chapters 50-63 are entitled to the LDCT by the application of subsection (2.1) of the *Regulations* exporters must ensure that the value of

all materials, parts or products, including such materials, parts or products as threads, linings, interfacing, trims, zippers, buttons or fasteners which originate outside Canada or any least developed country, or in an undetermined location, is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada.

52. For purposes of subsection (2.1), the value of any materials, parts or products used in the manufacture or production of the goods may include a value of up to 20% of the factory price of the goods, as packed for shipment to Canada from a GPT beneficiary country.

53. When determining if goods of HS Chapters 61 and 62 are entitled to the LDCT by the application of subparagraph (2.4)(b)(ii) of the *Regulations*, exporters must ensure that the value of all materials, parts or products, including such materials, parts or products as threads, linings, interfacing, trims, zippers, buttons or fasteners that originate outside Canada, or the least developed country in which the goods are assembled, is no more than 75% of the ex-factory price of the goods as packed for shipment to Canada.

CERTIFICATION REQUIREMENTS – COMMERCIAL GOODS

General

54. 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. The exporter of the goods located in the beneficiary or least developed country in which the goods were finished must complete the proof of origin.

55. The proof of origin is not required to be an original. In all cases, proof of origin must cross-reference the applicable invoice number(s). 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.

Proof of Origin – GPT

56. For all originating goods from GPT beneficiary countries, Form A – *Certificate of Origin* or the Exporter's Statement of Origin may be submitted as proof of origin. In most cases, exporters should find the Exporter's Statement of Origin easier to complete and provide than the alternate Form A. See paragraphs 59 to 64 below for further information about these documents.

Proof of Origin – LDCT

57. Except for originating goods of HS Chapters 50-63, either Form A – *Certificate of Origin* or the Exporter's Statement of Origin may be submitted as proof of origin. In most cases, exporters should find the Exporter's Statement of Origin easier to complete and provide than

the alternate Form A. See paragraphs 59 to 64 below for further information about these documents.

58. For originating textile and apparel goods of HS Chapters 50-63 the *Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country* (Form B255) must be submitted as proof of origin. See paragraphs 65 to 67 below for further information about this certificate.

Form A – Certificate of Origin

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

60. 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.

61. A consignee in Canada must be identified in Field No. 2 to ensure that the exporter in the beneficiary or least developed 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 or least developed country in question, in which case no consignee is required.

62. 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 (as defined in subsection 2(1) of the *Regulations*) in the beneficiary or least developed country;
- F** for GPT, means, at least 60% of the ex-factory price was produced in the GPT beneficiary country;
- F** for LDCT, means, at least 40% of the ex-factory price was produced in the LDCT country. The existing 40% of the ex-factory price of the goods as packed for shipment to Canada may also include a value of up to 20% of the ex-factory price of the goods from countries eligible for GPT;
- G** for GPT, means, at least 60% of the ex-factory price was cumulatively produced in more than one GPT beneficiary country or Canada;
- G** for LDCT, means, at least 40% of the ex-factory price was cumulatively produced in more than one LDCT beneficiary country or Canada. The existing 40% of the ex-factory price of the goods as packed for shipment to Canada may also include a value of up to 20% of the ex-factory

price of the goods from countries eligible for GPT.

Exporter's Statement of Origin

63. A copy of the Exporter's Statement of Origin is set out in Appendix B. It must be completed and signed by the exporter in the beneficiary or least developed country in which the goods were finished. The statement may be written out on a Form CI1, *Canada Customs Invoice*, or a 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 or LDCT.

64. If the statement is provided as a separate document from the invoice, the statement must reference the applicable invoice number(s). 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.

Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country (Form B255)

65. A copy of the certificate and the completion instructions are found in Appendix C.

66. The *Certificate of Origin* must be completed by the exporter of the goods in the least developed country in which the goods were finished in the form they imported into Canada.

67. The applicable origin criteria for yarns, threads, fabrics, apparel goods, and other made-up textile articles are set out in the table below:

APPLICABLE ORIGIN CRITERIA FOR TEXTILE AND APPAREL GOODS

GOODS		ORIGIN CRITERIA						
		"A" subsection (2.1)	"B" subsection (2.2)	"C" subsection (2.3)	"D" paragraph (2.4)(a)	"E" paragraph (2.4)(b)	"F" subsection (2.6)	"G" subsection 2(1)
Goods of HS Chapters 50-63 which are not listed in the Schedule to the <i>Regulations</i>		v						v
Goods as set out in the Schedule to the <i>Regulations</i> :								
A1	Yarns/Threads		v					v
A2	Yarns/Threads	v	v					v
B1	Fabrics			v				v
B2	Fabrics	v		v				v
C1	Apparel Goods				v	v		v
C2	Apparel Goods	v			v	v		v
D	Other Made-up Textile Articles						v	v

CERTIFICATION REQUIREMENTS – CASUAL GOODS

68. 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 or least developed 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 or least developed country.

OBLIGATIONS REGARDING IMPORTATIONS

69. 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, a Form A – *Certificate of Origin*, an Exporter's Statement of Origin or the *Certificate of Origin – Textile and Apparel Goods Originating in an Least Developed Country*.

70. 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*.

71. The proof of origin must be presented to the CBSA 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 and the application of Administrative Monetary Penalty C152, "Importer or owner of goods failed to furnish proof of origin upon request."

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

73. 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

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

SHIPPING REQUIREMENTS

75. The goods must be shipped directly on a TBL to a consignee in Canada from the beneficiary or least developed 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 CBSA upon request.

76. 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.

77. 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 CBSA may request that the TBL be presented as final verification that the goods have been shipped directly to Canada.

78. 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.

79. 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

80. 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

81. Transshipment through an intermediate country is permitted 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 or splitting up of loads, or any other operation 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.

82. Transshipment is the act of taking cargo out of one conveyance and loading it into another conveyance. It also 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.

83. 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*.

MARKING

84. Where goods are required to be marked, they are to be marked with the country of origin in accordance with the *Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA Countries) Regulations*. Further information concerning the marking of goods is set out in D11-3-1 *Marking of Imported Goods*.

REFUNDS

85. 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 D6-2-3, *Refund of Duties*, for more information.

ADDITIONAL INFORMATION

86. For further information or assistance, please contact:

Origin Policy and Negotiations Unit
Trade Programs Directorate
Canada Border Services Agency
Ottawa, ON K1A 0L8

Facsimile: 613-954-5500

APPENDIX A

FORM A – CERTIFICATE OF ORIGIN

1. Goods consigned from (Exporter's business name, address, country)			Reference No.		
2. Goods consigned to (Consignee's name, address, country)			<p style="text-align: center;">GENERALIZED SYSTEM OF PREFERENCES</p> <p style="text-align: center;">CERTIFICATE OF ORIGIN</p> <p style="text-align: center;">(Combined declaration and certificate)</p> <p style="text-align: center;">FORM A</p>		
3. Means of transport and route (as far as known)			Issued in..... (country) See the instructions that follow.		
4. For official use					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (See the instructions that follow.)	9. Gross weight or other quantity	10. Number and date of invoices
<p>11. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>.....</p> <p>Place and date, signature and stamp of certifying authority</p>			<p>12. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in</p> <p>..... (country)</p> <p>and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to</p> <p>..... (importing country)</p> <p>.....</p> <p>Place and date, signature of authorized signatory</p>		

INSTRUCTIONS ON THE COMPLETION OF FORM A – CERTIFICATE OF ORIGIN

General Preferential Tariff (GPT)

If the 60% ex-factory price is not satisfied, or is not supported by adequate documentation, the goods are not eligible for the GPT and a Form A should not be issued for such goods.

Least Developed Country Tariff (LDCT)

If the 40% ex-factory price is not satisfied, or is not supported by adequate documentation, the goods are not eligible for the LDCT and a Form A should not be issued for such goods.

In order for a Form A to be accepted by the CBSA, it must be properly completed, as follows:

- Field No. 1** – Complete with the name, address, and country of the actual manufacturer or exporter of the goods. Please do not identify a trading house, freight forwarder, export broker, etc. The manufacturer or exporter must be located in the GPT or LDCT beneficiary country in which the goods are being certified.
- Field No. 2** – Identify the consignee (name and address) in Canada.
- Field No. 3** – The CBSA does not consider this a mandatory field, but you may indicate the shipping details, as far as known when Form A is completed.
- Field No. 4** – This field is usually left blank. However, if Form A is issued after the goods have already been shipped, stamp or write "Issued Retrospectively."
- Field No. 5** – This field is not mandatory for goods exported to Canada. It is usually used to itemize goods if Form A covers two or more categories of goods (for example, items 1, 2, 3 or items a, b, c).
- Field No. 6** – If the goods are crated or otherwise packaged, indicate the quantity of packages or crates. Also indicate any markings on the crates that will be useful in cross-referencing Form A to the Through Bill of Lading so that the CBSA officers can establish that the form covers the goods that are physically imported.
- Field No. 7** – Describe the goods fully. Indicate makes, models, styles, serial numbers, or any other relevant description. It is in the exporter's interest to give as full a description as possible. The CBSA will not accept a Form A that cannot be matched with the imported goods due to a vague description. It is also helpful to show the Harmonized System subheading of the goods in this field.
- Field No. 8** – The origin criterion shown must be one of the following:
- P** means 100% of the goods produced in the GPT or LDCT beneficiary country in question;
 - F** for GPT, means, at least 60% of the ex-factory price is produced in the GPT beneficiary country;
 - F** for LDCT, means, at least 40% of the ex-factory price is produced in the LDCT beneficiary country. The existing 40% of the ex-factory price of the goods as packed for shipment to Canada may also include a value of up to 20% of the ex-factory price of the goods from countries eligible for GPT;
 - G** for GPT, means at least 60% of the ex-factory price was cumulatively produced in more than one GPT beneficiary country or Canada;
 - G** for LDCT, means at least 40% of the ex-factory price was cumulatively produced in more than one LDCT beneficiary country or Canada. The existing 40% of the ex-factory price of the goods as packed for shipment to Canada may also include a value of up to 20% of the ex-factory price of the goods from countries eligible for GPT.
- If any criterion other than P, G, or F is shown for goods exported to Canada, it will be assumed that the goods do not satisfy the Canadian GPT or LDCT rules of origin and they will not receive any tariff preference.
- Field No. 9** – Give the weight or other quantity of the goods. The best unit of measure to use when completing this field is the unit of measure given for the particular goods in the *Customs Tariff* (e.g. number, pairs, dozens, kilograms, litres).
- Field No. 10** – Cross-reference Form A to the commercial invoice. This helps the CBSA match the form with the invoice, but it also ensures that the signing officer has verified the ex-factory price of the proper goods.
- Field No. 11** – This field may be left blank. As of March 1, 1996, Canada no longer requires Form A to be certified by a designated authority in the GPT or LDCT beneficiary country.

Field No. 12 – This is the exporter’s declaration that Form A is accurate and that the goods do meet the GPT or LDCT rules of origin. Proof of origin must be completed by the exporter of the goods in the GPT or LDCT beneficiary country in which the goods were finished. The individual completing the Form A on behalf of the company must be knowledgeable regarding the origin of the goods and have access to cost of production information, should a verification be requested.

APPENDIX B

EXPORTER'S STATEMENT OF ORIGIN

I certify that the goods described in this invoice or in the attached invoice No. _____ were produced in the beneficiary country of _____ and that at least _____ % of the ex-factory price of the goods originates in the beneficiary country/countries of _____.

Name and title

Corporation name and address

Telephone and fax numbers

Signature and date (day/month/year)

APPENDIX C

CERTIFICATE OF ORIGIN
TEXTILE AND APPAREL GOODS ORIGINATING IN A LEAST DEVELOPED COUNTRY



Canada Customs
and Revenue Agency

Agence des douanes
et du revenu du Canada

PROTECTED
(when completed)

CERTIFICATE OF ORIGIN
Textile and Apparel Goods Originating in a Least Developed Country
 (Instructions attached)

Please print or type

1. Exporter's business name, address and country		2. Business name and address of importer in Canada		
3. Means of transport and route (if known)				
4. Markings and number of packages	5. Description of good(s)	6. Preference criterion	7. Number and date of invoices	
8. "As the exporter, I hereby declare that the above details and statements are correct, namely:				
1. all the goods were produced in _____ ; and <small>(name of country)</small>				
2. the goods comply with the requirements specified for those goods in the <i>General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations</i> ."				
Name		Position in the company		
Telephone number		Facsimile number		
Signature		Date (yyyy/mm/dd)		

B255 E (03)

(Ce formulaire existe aussi en français)

Canada

Textile and Apparel Goods Originating in a Least Developed Country (LDC)
Certificate of Origin Instructions

For purposes of obtaining the LDC preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made.

Field 1: State the name, address, and country of the manufacturer or exporter of the goods. The manufacturer or exporter must be located in the Least Developed Country (LDC) in which the goods are being certified. Do not identify a trading house, freight forwarder, export broker, etc.

Field 2: State the name and address of the importer in Canada.

Field 3: Indicate the shipping details, as far as known when the *Certificate of Origin* is completed.

Field 4: If the goods are crated or otherwise packaged, indicate the quantity of packages or crates. Also indicate any markings on the crates that can cross-reference the *Certificate of Origin* to the Through Bill of Lading.

Field 5: Provide a full description of each good. Indicate model numbers, styles, serial numbers, or any other relevant description. It is in the exporter's interest to give as full a description as possible. If known, provide the Harmonized System heading or subheading number for each good.

Field 6: For each good described in Field 5, state which criterion (A through G) is applicable. To be entitled to the Least Developed Country Tariff (LDCT), goods listed in the Schedule to the *General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations (Regulations)* must meet at least one of the criteria below.

Preference Criteria

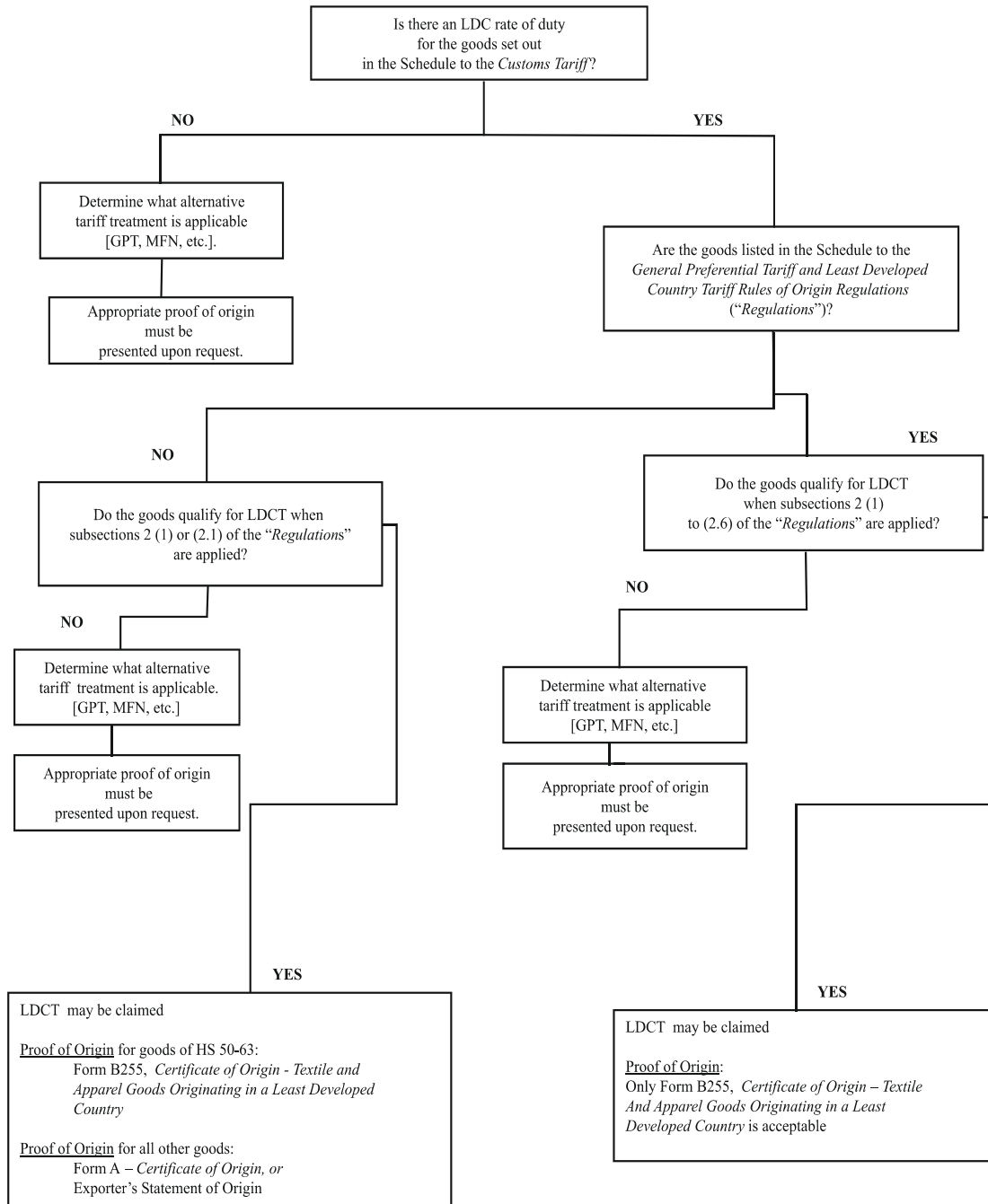
- A The good is produced in a LDC and the value of the materials, parts or products originating outside that LDC, or in an undetermined location, and used in the manufacture or production of the good does not exceed 60% of the ex-factory price of the good as packed for shipment to Canada. For the purpose of this criterion, up to 20% of the ex-factory price may originate from General Preferential Tariff (GPT) eligible countries. **This criterion does not apply to goods listed in Part A1, Part B1, Part C1 or Part D of the Schedule to the Regulations.**
- B The good is listed in Part A1 or Part A2 of the Schedule to the *Regulations* and has been spun or extruded in a LDC and has not undergone further processing outside a LDC.
- C The good is listed in Part B1 or Part B2 of the Schedule to the *Regulations* and is produced in a LDC from yarns originating in a LDC, a GPT beneficiary or Canada and the yarns have not undergone further processing outside a LDC, a GPT beneficiary or Canada and the fabric has not undergone further processing outside a LDC.
- D The good is listed in Part C1 or Part C2 of the Schedule to the *Regulations* and has been assembled in a LDC from fabric cut in that LDC or Canada, or from parts knit to shape, and the fabric (or parts knit to shape) has been produced in any LDC or Canada from yarns originating in a LDC, a GPT beneficiary or Canada and the yarns or fabric have not undergone further processing outside a LDC or Canada. **Note: This criterion applies if the fabric (or parts knit to shape) is produced in any LDC or Canada.**
- E The good is listed in Part C1 or Part C2 of the Schedule to the *Regulations* and has been assembled in a LDC from fabric cut in that LDC or Canada, or from parts knit to shape, and the fabric (or parts knit to shape) has been produced in a GPT beneficiary from yarns originating in a LDC, a GPT beneficiary or Canada and neither the yarns or the fabric have undergone further processing outside a LDC, a GPT beneficiary or Canada and the value of any materials, including packing, that are used in the manufacture of the good and that originate outside the least developed country in which the good is assembled is no more than 75% of the ex-factory price of the good as packed for shipment to Canada. **Note: This criterion applies if the fabric (or parts knit to shape) is produced in a GPT beneficiary.**
- F The good is listed in Part D of the Schedule to the *Regulations* and was cut (or knit to shape) and sewn or otherwise assembled in a LDC from fabric produced in any LDC or Canada from yarns originating in a LDC, a GPT beneficiary or Canada and the yarns and fabric have not undergone further processing outside a LDC or Canada.
- G The good is 'wholly obtained or produced entirely' in the territory of one or more LDC.

Field 7: State the date(s) and invoice number(s) for the goods described in Field 5.

Field 8: This field is to be completed by the exporter of the goods in the LDC in which the goods were finished in the form they were imported into Canada. The individual completing the *Certificate of Origin* on behalf of the company must be knowledgeable regarding the origin of the goods and have access to production information, should a verification be requested. This field is the exporter's declaration that the *Certificate of Origin* is accurate and that the goods meet the LDCT rules of origin for textile and apparel goods.

APPENDIX D

Chart 1 – LDC Tariff Treatment and Proof of Origin Requirements



REFERENCES

ISSUING OFFICE – Origin and Valuation Division Trade Programs Directorate Admissibility Branch	HEADQUARTERS FILE – 4570-3, 4573-2
LEGISLATIVE REFERENCES – P.C. 2002-2237, SOR/2003-19 P.C. 2002-2238, SOR/2003-20	OTHER REFERENCES – D6-2-2, D10-15-13, D11-3-1, D11-4-2, D11-4-9, 11-4-10, D17-1-10
SUPERSEDED MEMORANDA “D” – D11-4-4, August 29, 2003	

Services provided by the Canada Border Services Agency are available in both official languages.



Printed in Canada

Annex

5

**Products covered by the Canadian GSP
(as of 1 January 2011)**



HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0105.11.21	Within access commitment	0.86 ¢each		0%
0105.11.22	Over access commitment	238 % but not less than 30.8 ¢each		
0105.12.90	Other	8 %	0%	0%
0105.19.92	Guinea fowls	2.5 %	0%	0%
0105.19.93	Ducks and geese	8 %	0%	0%
0105.94.10	For breeding purposes; Spent fowl; Started pullets	2.82 ¢/kg		0%
0105.94.91	Within access commitment	1.9 ¢/kg		0%
0105.94.92	Over access commitment	238 % but not less than \$1.25/kg		
0105.99.11	Within access commitment	1.9 ¢/kg		0%
0105.99.12	Over access commitment	154.5 % but not less than \$1.60/kg		
0105.99.90	Other	3 %		0%
0201.10.20	Over access commitment	26.5 %		0%
0201.20.20	Over access commitment	26.5 %		0%
0201.30.20	Over access commitment	26.5 %		0%
0202.10.20	Over access commitment	26.5 %		0%
0202.20.20	Over access commitment	26.5 %		0%
0202.30.20	Over access commitment	26.5 %		0%
0204.41.00	Carcasses and half-carcasses	2 %	0%	0%
0204.42.20	Of mutton	2 %	0%	0%
0204.43.20	Of mutton	2.5 %	0%	0%
0207.11.10	Spent fowl	8 %	5 %	0%
0207.11.91	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.11.92	Over access commitment	238 % but not less than \$1.67/kg		
0207.12.10	Spent fowl	8 %	5 %	0%
0207.12.91	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.12.92	Over access commitment	238 % but not less than \$1.67/kg		
0207.13.10	Spent fowl	4 %	4 %	0%
0207.13.91	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.13.92	Over access commitment, bone in	249 % but not less than \$3.78/kg		
0207.13.93	Over access commitment, boneless	249 % but not less than \$6.74/kg		
0207.14.10	Spent fowl	9 %	5 %	0%
0207.14.22	Over access commitment	238 % but not less than \$6.45/kg		
0207.14.91	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.14.92	Over access commitment, bone in	249 % but not less than \$3.78/kg		
0207.14.93	Over access commitment, boneless	249 % but not less than \$6.74/kg		
0207.24.11	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.24.12	Over access commitment	154.5 % but not less than \$2.11/kg		

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0207.24.91	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.24.92	Over access commitment	154.5 % but not less than \$1.95/kg		
0207.25.11	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.25.12	Over access commitment	154.5 % but not less than \$2.11/kg		
0207.25.91	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.25.92	Over access commitment	154.5 % but not less than \$1.95/kg		
0207.26.10	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.26.20	Over access commitment, bone in	165 % but not less than \$2.94/kg		
0207.26.30	Over access commitment, boneless	165 % but not less than \$4.82/kg		
0207.27.12	Over access commitment	154.5 % but not less than \$4.51/kg		
0207.27.91	Within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0207.27.92	Over access commitment, bone in	165 % but not less than \$2.94/kg		
0207.27.93	Over access commitment, boneless	165 % but not less than \$4.82/kg		
0207.32.00	Not cut in pieces, fresh or chilled	8 %	5 %	0%
0207.33.00	Not cut in pieces, frozen	5.5 %	5 %	0%
0207.35.00	Other, fresh or chilled	4 %	4 %	0%
0207.36.90	Other	4.5 %	4.5 %	0%
0209.00.21	Fat of fowls of the species Gallus domesticus, within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0209.00.22	Fat of fowls of the species Gallus domesticus, over access commitment	249 % but not less than \$6.74/kg		
0209.00.23	Fat of turkeys, within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0209.00.24	Fat of turkeys, over access commitment	165 % but not less than \$4.82/kg		
0209.00.29	Other	11 %	5 %	0%
0210.99.11	Of fowls of the species Gallus domesticus, within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0210.99.12	Of fowls of the species Gallus domesticus, over access commitment, bone in	249 % but not less than \$5.81/kg		
0210.99.13	Of fowls of the species Gallus domesticus, over access commitment, boneless	249 % but not less than \$10.36/kg		
0210.99.14	Of turkeys, within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
0210.99.15	Of turkeys, over access commitment, bone in	165 % but not less than \$3.67/kg		
0210.99.16	Of turkeys, over access commitment, boneless	165 % but not less than \$6.03/kg		
0210.99.19	Other	2.5 %	2.5 %	0%
0302.70.00	Livers and roes	3 %	0%	0%
0303.80.00	Livers and roes	3 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine	3 %	3 %	0%
0306.11.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	5 %		0%
0306.14.90	Other	5 %		0%
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	5 %		0%
0306.21.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	5 %		0%
0306.24.00	Crabs	5 %		0%
0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	5 %		0%
0307.10.10	In shell	3 %	0%	0%
0307.29.20	Dried, salted or in brine	4 %	3 %	0%
0401.10.10	Within access commitment	7.5 %	7.5 %	0%
0401.10.20	Over access commitment	241 % but not less than \$34.50/hl		
0401.20.10	Within access commitment	7.5 %	7.5 %	0%
0401.20.20	Over access commitment	241 % but not less than \$34.50/hl		
0401.30.10	Within access commitment	7.5 %	7.5 %	0%
0401.30.20	Over access commitment	292.5 % but not less than \$2.48/kg		
0402.10.10	Within access commitment	3.32 ¢/kg		0%
0402.10.20	Over access commitment	201.5 % but not less than \$2.01/kg		
0402.21.11	Within access commitment	3.32 ¢/kg		0%
0402.21.12	Over access commitment	243 % but not less than \$2.82/kg		
0402.21.21	Within access commitment	6.5 %		0%
0402.21.22	Over access commitment	295.5 % but not less than \$4.29/kg		
0402.29.11	Within access commitment	3.32 ¢/kg		0%
0402.29.12	Over access commitment	243 % but not less than \$2.82/kg		
0402.29.21	Within access commitment	6.5 %		0%
0402.29.22	Over access commitment	295.5 % but not less than \$4.29/kg		
0402.91.10	Within access commitment	2.84 ¢/kg		0%
0402.91.20	Over access commitment	259 % but not less than 78.9 ¢/kg		
0402.99.10	Within access commitment	2.84 ¢/kg		0%
0402.99.20	Over access commitment	255 % but not less than 95.1 ¢/kg		
0403.10.10	Within access commitment	6.5 %		0%
0403.10.20	Over access commitment	237.5 % but not less than 46.6 ¢/kg		
0403.90.11	Within access commitment	3.32 ¢/kg		0%
0403.90.12	Over access commitment	208 % but not less than \$2.07/kg		
0403.90.91	Within access commitment	7.5 %	7.5 %	0%
0403.90.92	Over access commitment	216.5 % but not less than \$2.15/kg		
0404.10.10	Whey protein concentrate	4.94 ¢/kg		0%
0404.10.21	Within access commitment	3.32 ¢/kg		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0404.10.22	Over access commitment	208 % but not less than \$2.07/kg		
0404.10.90	Other	11 %	11 %	0%
0404.90.10	Within access commitment	3 %		0%
0404.90.20	Over access commitment	270 % but not less than \$3.15/kg		
0405.10.10	Within access commitment	11.38 ¢/kg		0%
0405.10.20	Over access commitment	298.5 % but not less than \$4.00/kg		
0405.20.10	Within access commitment	7 %	7 %	0%
0405.20.20	Over access commitment	274.5 % but not less than \$2.88/kg		
0405.90.10	Within access commitment	7.5 %	7.5 %	0%
0405.90.20	Over access commitment	313.5 % but not less than \$5.12/kg		
0406.10.10	Within access commitment	3.32 ¢/kg		0%
0406.10.20	Over access commitment	245.5 % but not less than \$4.52/kg		
0406.20.11	Within access commitment	2.84 ¢/kg		0%
0406.20.12	Over access commitment	245.5 % but not less than \$3.58/kg		
0406.20.91	Within access commitment	3.32 ¢/kg		0%
0406.20.92	Over access commitment	245.5 % but not less than \$5.11/kg		
0406.30.10	Within access commitment	3.32 ¢/kg		0%
0406.30.20	Over access commitment	245.5 % but not less than \$4.34/kg		
0406.40.10	Within access commitment	3.32 ¢/kg		0%
0406.40.20	Over access commitment	245.5 % but not less than \$5.33/kg		
0406.90.11	Within access commitment	2.84 ¢/kg		0%
0406.90.12	Over access commitment	245.5 % but not less than \$3.53/kg		
0406.90.21	Within access commitment	3.32 ¢/kg		0%
0406.90.22	Over access commitment	245.5 % but not less than \$5.78/kg		
0406.90.31	Within access commitment	3.32 ¢/kg		0%
0406.90.32	Over access commitment	245.5 % but not less than \$5.50/kg		
0406.90.41	Within access commitment	3.32 ¢/kg		0%
0406.90.42	Over access commitment	245.5 % but not less than \$4.23/kg		
0406.90.51	Within access commitment	3.32 ¢/kg		0%
0406.90.52	Over access commitment	245.5 % but not less than \$5.08/kg		
0406.90.61	Within access commitment	3.32 ¢/kg		0%
0406.90.62	Over access commitment	245.5 % but not less than \$3.53/kg		
0406.90.71	Within access commitment	3.32 ¢/kg		0%
0406.90.72	Over access commitment	245.5 % but not less than \$4.34/kg		
0406.90.81	Within access commitment	3.32 ¢/kg		0%
0406.90.82	Over access commitment	245.5 % but not less than \$5.26/kg		
0406.90.91	Havarti and Havarti types, within access commitment	3.32 ¢/kg		0%
0406.90.92	Havarti and Havarti types, over access commitment	245.5 % but not less than \$4.34/kg		
0406.90.93	Parmesan and Parmesan types, within access commitment	3.32 ¢/kg		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0406.90.94	Parmesan and Parmesan types, over access commitment	245.5 % but not less than \$5.08/kg		
0406.90.95	Romano and Romano types, within access commitment	3.32 ¢/kg		0%
0406.90.96	Romano and Romano types, over access commitment	245.5 % but not less than \$5.15/kg		
0406.90.98	Other, within access commitment	3.32 ¢/kg		0%
0406.90.99	Other, over access commitment	245.5 % but not less than \$3.53/kg		
0407.00.11	Hatching, for broilers, within access commitment	1.51 ¢/dozen		0%
0407.00.12	Hatching, for broilers, over access commitment	238 % but not less than \$2.91/dozen		
0407.00.18	Other, within access commitment	1.51 ¢/dozen		0%
0407.00.19	Other, over access commitment	163.5 % but not less than 79.9 ¢/dozen		
0408.11.10	Within access commitment	8.5 %		0%
0408.19.10	Within access commitment	6.63 ¢/kg		0%
0408.91.10	Within access commitment	8.5 %		0%
0408.99.10	Within access commitment	6.63 ¢/kg		0%
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	11 %	5 %	0%
0601.10.11	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%
0601.10.29	Other	6 %	5 %	0%
0601.20.90	Other	6 %	5 %	0%
0602.40.10	Multiflora rosebushes	6 %	5 %	0%
0602.90.90	Other	6 %	5 %	0%
0603.11.00	Roses	10.5 %		0%
0603.12.00	Carnations	8 %		0%
0603.13.10	Cymbidium	16 %	0%	0%
0603.13.90	Other	12.5 %	0%	0%
0603.14.00	Chrysanthemums	8 %		0%
0603.19.00	Other	6 %		0%
0603.90.10	Gypsophila, dyed, bleached or impregnated	6.5 %	5 %	0%
0603.90.20	Other gypsophila	8 %		0%
0604.91.90	Other	6 %	5 %	0%
0604.99.90	Other	8 %	5 %	0%
0702.00.11	Cherry	1.41 ¢/kg but not less than 9.5 %		0%
0702.00.19	Other	1.41 ¢/kg but not less than 9.5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0702.00.21	Cherry tomatoes imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 32 weeks in any 12 month period ending 31st March	4.68 ¢/kg but not less than 12.5 %		0%
0702.00.91	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 32 weeks in any 12 month period ending 31st March	4.68 ¢/kg but not less than 12.5 %		0%
0703.10.10	Onion sets	4.23 ¢/kg but not less than 9.5 %		0%
0703.10.21	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	2.12 ¢/kg but not less than 9.5 %		0%
0703.10.31	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 22 weeks in any 12 month period ending 31st March	4.68 ¢/kg but not less than 10.5 %		0%
0703.10.41	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 46 weeks in any 12 month period ending 31st March	2.81 ¢/kg but not less than 12.5 %		0%
0703.10.91	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 46 weeks in any 12 month period ending 31st March	2.81 ¢/kg but not less than 12.5 %		0%
0704.10.11	In packages of a weight not exceeding 2.27 kg each	1.88 ¢/kg but not less than 4 % plus 4 %		0%
0704.10.12	In bulk or in packages of a weight exceeding 2.27 kg each	1.88 ¢/kg but not less than 4 %		0%
0704.20.11	In packages of a weight not exceeding 2.27 kg each	5.62 ¢/kg but not less than 10.5 % plus 4 %	10 %	0%
0704.20.12	In bulk or in packages of a weight exceeding 2.27 kg each	5.62 ¢/kg but not less than 10.5 %	5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0704.90.10	Broccoli for processing	2.12 ¢/kg but not less than 6 %	5 %	0%
0704.90.21	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 16 weeks in any 12 month period ending 31st March	4.68 ¢/kg but not less than 12.5 %		0%
0704.90.31	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 34 weeks in any 12 month period ending 31st March	2.35 ¢/kg but not less than 12.5 %	10 %	0%
0704.90.41	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 30 weeks in any 12 month period ending 31st March	2.35 ¢/kg but not less than 12.5 %	10 %	0%
0705.11.11	In packages of a weight not exceeding 2.27 kg each	2.35 ¢/kg but not less than 12.5 % plus 4 %	10 %	0%
0705.11.12	In bulk or in packages of a weight exceeding 2.27 kg each	2.35 ¢/kg but not less than 12.5 %	10 %	0%
0705.19.11	In packages of a weight not exceeding 2.27 kg each	2.35 ¢/kg but not less than 12.5 % plus 4 %	10 %	0%
0705.19.12	In bulk or in packages of a weight exceeding 2.27 kg each	2.35 ¢/kg but not less than 12.5 %	10 %	0%
0706.10.11	In packages of a weight not exceeding 2.27 kg each	1.88 ¢/kg but not less than 4 % plus 4 %		0%
0706.10.12	In bulk or in packages of a weight exceeding 2.27 kg each	1.88 ¢/kg but not less than 4 %		0%
0706.10.31	In packages of a weight not exceeding 2.27 kg each	0.94 ¢/kg plus 4 %		0%
0706.10.32	In bulk or in packages of a weight exceeding 2.27 kg each	0.94 ¢/kg		0%
0706.90.10	Beets, for processing	1.41 ¢/kg but not less than 12.5 %	10 %	0%
0706.90.21	In packages of a weight not exceeding 2.27 kg each	1.88 ¢/kg but not less than 8.5 % plus 4 %	10 %	0%
0706.90.22	In bulk or in packages of a weight exceeding 2.27 kg each	1.88 ¢/kg but not less than 8.5 %	5 %	0%
0706.90.51	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 26 weeks in any 12 month period ending 31st March	1.41 ¢/kg but not less than 6 %	5 %	0%
0707.00.10	For processing	1.41 ¢/kg but not less than 6 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0707.00.91	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 30 weeks in any 12 month period ending 31st March	4.22 ¢/kg but not less than 12.5 %		0%
0708.10.10	For processing	1.41 ¢/kg but not less than 6 %	5 %	0%
0708.10.91	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	3.75 ¢/kg but not less than 8.5 %		0%
0708.20.10	Snap beans for processing	1.41 ¢/kg but not less than 6 %	5 %	0%
0708.20.21	In packages of a weight not exceeding 2.27 kg each	3.75 ¢/kg but not less than 8.5 % plus 4 %	5 %	0%
0708.20.22	In bulk or in packages of a weight exceeding 2.27 kg each	3.75 ¢/kg but not less than 8.5 %		0%
0709.20.10	For processing	5.51 ¢/kg but not less than 7.5 %	5 %	0%
0709.20.91	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 8 weeks in any 12 month period ending 31st March	10.31 ¢/kg but not less than 12.5 %	10 %	0%
0709.40.11	In packages of a weight not exceeding 2.27 kg each	3.75 ¢/kg but not less than 12.5 % plus 4 %	10 %	0%
0709.40.12	In bulk or in packages of a weight exceeding 2.27 kg each	3.75 ¢/kg but not less than 12.5 %	10 %	0%
0709.51.10	For processing	8.43 ¢/kg but not less than 8.5 %	5 %	0%
0709.51.90	Other	8.43 ¢/kg but not less than 8.5 %		0%
0709.59.10	Mushrooms, for processing	8.43 ¢/kg but not less than 8.5 %	5 %	0%
0709.59.90	Other	8.43 ¢/kg but not less than 8.5 %		0%
0709.60.10	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	3.75 ¢/kg but not less than 8.5 %		0%
0709.90.11	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 16 weeks in any 12 month period ending 31st March	3.28 ¢/kg but not less than 8.5 %	5 %	0%
0709.90.31	In packages of a weight not exceeding 2.27 kg each	2.81 ¢/kg but not less than 12.5 % plus 4 %	10 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0709.90.32	In bulk or in packages of a weight exceeding 2.27 kg each	2.81 ¢/kg but not less than 12.5 %	10 %	0%
0710.10.00	Potatoes	6 %	5 %	0%
0710.21.00	Peas (<i>Pisum sativum</i>)	9.5 %		0%
0710.22.00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	9.5 %	6 %	0%
0710.29.90	Other	9.5 %	6 %	0%
0710.40.00	Sweet corn	9.5 %		0%
0710.80.10	Asparagus	19 %		0%
0710.80.20	Broccoli and cauliflowers [Effective on January 1, 2003]	12.5 %		0%
0710.80.30	Brussels sprouts; Mushrooms	12.5 %	10 %	0%
0710.80.40	Baby carrots (of a length not exceeding 11 cm)	11 %		0%
0710.80.90	Other	9.5 %		0%
0710.90.00	Mixtures of vegetables	12.5 %	10 %	0%
0711.40.90	Other	10.5 %		0%
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	8 %	5 %	0%
0711.59.00	Other	8 %	5 %	0%
0711.90.90	Other	8 %	5 %	0%
0712.20.00	Onions	6 %	5 %	0%
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	6 %		0%
0712.32.90	Other	6 %		0%
0712.33.00	Jelly fungi (<i>Tremella</i> spp.)	6 %		0%
0712.39.19	Other	6 %		0%
0712.90.20	Garlic, other	6 %		0%
0712.90.90	Other	6 %		0%
0713.10.10	Seed, in packages of a weight not exceeding 500 g each	5.5 %	0%	0%
0713.31.90	Other	2 %	0%	0%
0713.32.00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	2 %	0%	0%
0713.33.99	Other	2 %	0%	0%
0713.39.90	Other	2 %	0%	0%
0713.50.90	Other	2 %	0%	0%
0714.90.10	Frozen, other than water chestnuts	9.5 %		0%
0806.10.11	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 15 weeks in any 12 month period ending 31st March	1.41 ¢/kg		0%
0806.10.99	Other	6 %		0%
0808.10.90	Other	8.5 %	5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0808.20.10	Pears for processing	2.12 ¢/kg but not less than 8 %		0%
0808.20.21	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 24 weeks in any 12 month period ending 31st March	2.81 ¢/kg but not less than 10.5 %		0%
0809.10.10	For processing	2.12 ¢/kg but not less than 8 %	5 %	0%
0809.10.91	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 10 weeks in any 12 month period ending 31st March	4.68 ¢/kg but not less than 10.5 %	5 %	0%
0809.20.10	Sweet, for processing	5.64 ¢/kg but not less than 8 %	5 %	0%
0809.20.21	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 10 weeks in any 12 month period ending 31st March	5.64 ¢/kg but not less than 8 %	5 %	0%
0809.20.31	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 8 weeks in any 12 month period ending 31st March	5.62 ¢/kg but not less than 8.5 %	5 %	0%
0809.20.90	Other	6 %	5 %	0%
0809.30.10	Peaches, not including nectarines, for processing	2.82 ¢/kg but not less than 8 %	5 %	0%
0809.30.21	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 14 weeks in any 12 month period ending 31st March	5.62 ¢/kg but not less than 10.5 %	8 %	0%
0809.30.90	Other	8.5 %	5 %	0%
0809.40.10	Prune plums, for processing	1.06 ¢/kg but not less than 8 %	5 %	0%
0809.40.21	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	2.81 ¢/kg but not less than 10.5 %	6 %	0%
0809.40.31	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	3.75 ¢/kg but not less than 10.5 %	6 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
0809.40.90	Other	8.5 %	5 %	0%
0810.10.10	For processing	5.62 ¢/kg but not less than 8.5 %		0%
0810.10.91	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 8 weeks in any 12 month period ending 31st March	5.62 ¢/kg but not less than 8.5 %		0%
0811.10.10	For processing	5.62 ¢/kg but not less than 8.5 %		0%
0811.10.90	Other	12.5 %		0%
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	6 %		0%
0811.90.10	Cherries	9.37 ¢/kg but not less than 12.5 %		0%
0811.90.20	Peaches	10.5 %		0%
0812.10.90	Other	9.37 ¢/kg but not less than 10.5 %	12.5 %	0%
0812.90.20	Strawberries	9.37 ¢/kg but not less than 14.5 %	12.5 %	0%
0812.90.90	Other	6 %	5 %	0%
0813.30.00	Apples	6 %		0%
0904.12.00	Crushed or ground	3 %	0%	0%
0904.20.10	Crushed or ground, excluding chili peppers and paprikas	3 %	0%	0%
0906.20.00	Crushed or ground	3 %	0%	0%
0907.00.20	Crushed or ground	3 %	0%	0%
0908.10.20	Crushed or ground	3 %	0%	0%
0908.20.20	Crushed or ground	3 %	0%	0%
0908.30.20	Crushed or ground	3 %	0%	0%
0909.20.20	Crushed or ground	3 %	0%	0%
0909.30.20	Crushed or ground	3 %	0%	0%
0909.40.20	Crushed or ground	3 %	0%	0%
0909.50.20	Crushed or ground	3 %	0%	0%
0910.10.20	Crushed or ground	3 %	0%	0%
0910.91.20	Crushed or ground	3 %	0%	0%
0910.99.90	Other	3 %	0%	0%
1001.10.20	Over access commitment	49 %		0%
1001.90.20	Over access commitment	76.5 %		0%
1003.00.12	Over access commitment	94.5 %		0%
1003.00.92	Over access commitment	21 %		0%
1102.20.00	Maize (corn) flour	6 %	5 %	0%
1102.90.11	Within access commitment	4 %		0%
1102.90.90	Other	6 %	5 %	0%
1103.19.11	Within access commitment	3 %	3 %	0%
1103.20.11	Within access commitment	3.5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1103.20.21	Within access commitment	3.5 %	3 %	0%
1103.20.90	Other	5 %	0%	0%
1104.19.11	Within access commitment	3.5 %	3 %	0%
1104.19.21	Within access commitment	4 %		0%
1104.19.90	Other	5 %	0%	0%
1104.22.00	Of oats	5 %	0%	0%
1104.23.00	Of maize (corn)	5 %	0%	0%
1104.29.11	Within access commitment	3.5 %	3 %	0%
1104.29.21	Within access commitment	4 %		0%
1104.29.90	Other	5 %	0%	0%
1104.30.11	Within access commitment	3.5 %	3 %	0%
1104.30.90	Other	5 %	0%	0%
1105.10.00	Flour, meal and powder	10.5 %	8 %	0%
1105.20.00	Flakes, granules and pellets	8.5 %	5 %	0%
1106.10.90	Other	6 %	5 %	0%
1107.10.11	Within access commitment	0.31 ¢/kg		0%
1107.10.91	Within access commitment	0.47 ¢/kg		0%
1107.20.11	Within access commitment	0.31 ¢/kg		0%
1108.11.10	Within access commitment	0.95 ¢/kg	0.8 ¢/kg	0%
1108.13.00	Potato starch	10.5 %	5 %	0%
1108.19.11	Within access commitment	0.83 ¢/kg	0%	0%
1108.19.90	Other	1.24 ¢/kg	0%	0%
1108.20.00	Inulin	6.5 %	0%	0%
1109.00.10	Within access commitment	7.5 %	7.5 %	0%
1208.10.10	Flours	6 %	5 %	0%
1208.90.10	Flours	6 %	5 %	0%
1209.30.10	In packages of a weight of less than 25 g each	5.5 %	0%	0%
1209.91.90	Other	5.5 %	0%	0%
1209.99.20	Seeds, in packages of a weight not exceeding 500 g each	5.5 %	0%	0%
1212.99.20	Apricot, peach (including nectarine) or plum stones and kernels	6.5 %	0%	0%
1214.10.00	Lucerne (alfalfa) meal and pellets	10 %	0%	0%
1502.00.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	2.5 %	0%	0%
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	7.5 %	0%	0%
1504.10.90	Other	5 %	5 %	0%
1504.20.90	Other	4.5 %	0%	0%
1504.30.00	Fats and oils and their fractions, of marine mammals	6.5 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	7 %	0%	0%
1507.10.00	Crude oil, whether or not degummed	4.5 %		0%
1507.90.90	Other	9.5 %		0%
1508.10.00	Crude oil	4.5 %	0%	0%
1508.90.00	Other	9.5 %	5 %	0%
1511.10.00	Crude oil	6 %	0%	0%
1511.90.90	Other	11 %	10 %	0%
1512.11.00	Crude oil	4.5 %		0%
1512.19.10	Sunflower-seed oil and fractions thereof	9.5 %		0%
1512.19.20	Safflower oil and fractions thereof	11 %		0%
1512.21.00	Crude oil, whether or not gossypol has been removed	4.5 %	0%	0%
1512.29.00	Other	9.5 %	5 %	0%
1513.11.00	Crude oil	6 %	0%	0%
1513.19.90	Other	11 %	0%	0%
1513.21.00	Crude oil	6 %	0%	0%
1513.29.90	Other	11 %	10 %	0%
1514.11.00	Crude oil	6 %		0%
1514.19.00	Other	11 %		0%
1514.91.00	Crude oil	6 %		0%
1514.99.00	Other	11 %		0%
1515.11.00	Crude oil	4.5 %		0%
1515.19.00	Other	8 %		0%
1515.21.00	Crude oil	4.5 %		0%
1515.29.00	Other	9.5 %		0%
1515.50.10	Crude oil	6 %		0%
1515.50.90	Other	11 %		0%
1515.90.91	Crude	6 %		0%
1515.90.99	Other	11 %		0%
1516.10.10	Obtained entirely from fish or marine mammals	11 %	0%	0%
1516.10.90	Other	11 %	0%	0%
1516.20.90	Other	11 %	0%	0%
1517.10.10	Within access commitment	7.5 %	0%	0%
1517.10.20	Over access commitment	82.28 ¢/kg		0%
1517.90.21	Within access commitment	7.5 %		0%
1517.90.22	Over access commitment	218 % but not less than \$2.47/kg		0%
1517.90.91	Shortening	11 %	0%	0%
1517.90.99	Other	11 %		0%
1518.00.10	Boiled linseed oil	4.5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1518.00.90	Other	8 %	0%	0%
1601.00.11	Of poultry of heading 01.05	12.5 %	10 %	0%
1601.00.19	Other	12.5 %	10 %	0%
1601.00.21	Other than spent fowl, within access commitment	0.95 ¢/kg	0%	0%
1601.00.22	Other than spent fowl, over access commitment	238 %		
1601.00.31	Within access commitment	0.95 ¢/kg	0%	0%
1601.00.32	Over access commitment	154.5 %		
1602.10.10	Of fowls of the species Gallus domesticus and turkeys, of heading 01.05	12.5 %	10 %	0%
1602.10.90	Other	12.5 %	10 %	0%
1602.20.10	Pâtés de foie with truffles	3 %	0%	0%
1602.20.22	Over access commitment	238 %		
1602.20.32	Over access commitment	154.5 %		
1602.31.11	Specially defined mixtures	11 %	10 %	0%
1602.31.12	Other, within access commitment	7.5 %	7.5 %	0%
1602.31.13	Other, over access commitment, bone in	169.5 % but not less than \$3.76/kg		
1602.31.14	Other, over access commitment, boneless	169.5 % but not less than \$6.18/kg		
1602.31.91	In cans or glass jars	12.5 %	10 %	0%
1602.31.92	Specially defined mixtures, other than in cans or glass jars	2.5 %	2 %	0%
1602.31.93	Other, within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
1602.31.94	Other, over access commitment, bone in	165 % but not less than \$3.67/kg		
1602.31.95	Other, over access commitment, boneless	165 % but not less than \$6.03/kg		
1602.32.11	Of spent fowl; Specially defined mixtures	11 %	10 %	0%
1602.32.12	Other, within access commitment	7.5 %	7.5 %	0%
1602.32.13	Other, over access commitment, bone in	253 % but not less than \$5.91/kg		
1602.32.14	Other, over access commitment, boneless	253 % but not less than \$10.54/kg		
1602.32.91	In cans or glass jars	9.5 %		0%
1602.32.93	Other, within access commitment	5 % but not less than 4.74 ¢/kg or more than 9.48 ¢/kg		0%
1602.32.94	Other, over access commitment, bone in	249 % but not less than \$5.81/kg		
1602.32.95	Other, over access commitment, boneless	249 % but not less than \$10.36/kg		
1602.39.10	Prepared meals	11 %	10 %	0%
1602.39.91	Of ducks, geese or guinea fowls, in cans or glass jars	9.5 %		0%
1602.41.10	In cans or glass jars	9.5 %		0%
1602.42.10	In cans or glass jars	9.5 %	5 %	0%
1602.49.10	In cans or glass jars; Prepared meals	12.5 %	5 %	0%
1602.50.91	In cans or glass jars	9.5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1602.90.10	Prepared meals	11 %	5 %	0%
1602.90.91	In cans or glass jars	12.5 %	8 %	0%
1603.00.11	Of whales	6 %	5 %	0%
1603.00.19	Other	6 %	5 %	0%
1603.00.20	Of fish or crustaceans, molluscs or other aquatic invertebrates	3 %	2 %	0%
1604.11.00	Salmon	2 %		0%
1604.12.90	Other	5 %		0%
1604.13.90	Other	9 %	7 %	0%
1604.14.10	Atlantic bonito	4.5 %		0%
1604.14.90	Other	7 %	3.5 %	0%
1604.15.00	Mackerel	8 %		0%
1604.16.90	Other	9 %	5 %	0%
1604.19.10	Whitebait, in cans or glass jars	7 %	7 %	0%
1604.19.90	Other	7 %	7 %	0%
1604.20.10	Prepared meals	11 %	10 %	0%
1604.20.20	Gefilte fish	7 %	7 %	0%
1604.20.90	Other	7 %	7 %	0%
1604.30.00	Caviar and caviar substitutes	3 %	0%	0%
1605.10.00	Crab	5 %		0%
1605.30.90	Other	4 %	3 %	0%
1605.40.10	Crayfish, in cans or glass jars	5 %		0%
1605.40.90	Other	5 %		0%
1605.90.20	Oysters	2 %	0%	0%
1605.90.30	Clams	6.5 %	6 %	0%
1605.90.40	Toheroas, in cans or glass jars	4 %	3 %	0%
1605.90.90	Other	4 %	3 %	0%
1701.91.10	If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	N/A		

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1701.99.10	If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	N/A		
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	6 %	5 %	0%
1702.19.00	Other	6 %	5 %	0%
1702.30.90	Other	3.5 %		0%
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	6 %		0%
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	3.5 %		0%
1702.90.21	If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	N/A		
1702.90.29	Other	2.12 ¢/kg		0%
1702.90.40	Chemically pure maltose	6 %	5 %	0%
1702.90.50	Colouring caramels	8.5 %	3 %	0%
1702.90.61	If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	N/A		

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1702.90.70	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg, if the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	N/A		
1702.90.81	If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	N/A		
1702.90.90	Other	11 %	7 %	0%
1703.10.10	Powder with admixture other than colouring or anti-caking agents	12.5 %	5 %	0%
1703.90.10	Powder with admixture other than colouring or anti-caking agents	12.5 %		0%
1704.10.00	Chewing gum, whether or not sugar-coated	9.5 %	5 %	0%
1704.90.20	Liquorice candy; Toffee	10 %	5 %	0%
1704.90.90	Other	9.5 %	5 %	0%
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	6 %	3 %	0%
1806.10.10	Containing 90% or more by weight of sugar	6 %	5 %	0%
1806.10.90	Other	6 %	3 %	0%
1806.20.21	Within access commitment	5 %	5 %	0%
1806.20.22	Over access commitment	265 % but not less than \$1.15/kg		
1806.20.90	Other	6 %	4 %	0%
1806.31.00	Filled	6 %	4 %	0%
1806.32.00	Not filled	6 %	4 %	0%
1806.90.11	Within access commitment	5 %	5 %	0%
1806.90.12	Over access commitment	265 % but not less than \$1.15/kg		
1806.90.90	Other	6 %	4 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1901.10.10	Food preparations of flour, meal, starch or malt extract	6 %	3 %	0%
1901.10.20	Food preparations of goods of headings 04.01 to 04.04 containing more than 10% on a dry weight basis of milk solids	9.5 %		0%
1901.10.90	Other	9.5 %		0%
1901.20.11	Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment	4 %	3 %	0%
1901.20.12	Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment	246 % but not less than \$2.85/kg		
1901.20.13	Other, containing 25% or more by weight of wheat, within access commitment	4 %	3 %	0%
1901.20.14	Other, in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment; Frozen, for bread, buns, rolls and pizza crusts, in packages of a weight not exceeding 900 g each, containing 25% or more by weight of wheat, over access commitment	4 %	4 %	0%
1901.20.15	Other, containing 25% or more by weight of wheat, over access commitment	11.93 ¢/kg plus 8.5 %		0%
1901.20.19	Other	6 %	3 %	0%
1901.20.21	Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment	3 %	3 %	0%
1901.20.22	Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment	244 % but not less than \$2.83/kg		
1901.20.23	Other, containing 25% or more by weight of wheat, within access commitment	3 %	3 %	0%
1901.20.24	Other, containing 25% or more by weight of wheat, over access commitment	11.93 ¢/kg plus 6 %		0%
1901.20.29	Other	4.5 %	3 %	0%
1901.90.11	Within access commitment	8.5 %		0%
1901.90.12	Over access commitment	19.78 ¢/kg plus 17 %		0%
1901.90.20	Food preparations of flour, meal, starch or malt extract	4.5 %	4.5 %	0%
1901.90.31	Ice cream mixes or ice milk mixes, within access commitment	6.5 %	5 %	0%
1901.90.32	Ice cream mixes or ice milk mixes, over access commitment	267.5 % but not less than \$1.16/kg		
1901.90.33	Other, not put up for retail sale, within access commitment	6.5 %	5 %	0%
1901.90.34	Other, not put up for retail sale, over access commitment	250.5 % but not less than \$2.91/kg		

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1901.90.39	Other	9.5 %	5 %	0%
1901.90.40	Food preparations of goods of headings 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids	9.5 %	5 %	0%
1901.90.51	Ice cream mixes or ice milk mixes, within access commitment	6.5 %	5 %	0%
1901.90.52	Ice cream mixes or ice milk mixes, over access commitment	267.5 % but not less than \$1.16/kg		
1901.90.53	Other, not put up for retail sale, within access commitment	6.5 %	5 %	0%
1901.90.54	Other, not put up for retail sale, over access commitment	250.5 % but not less than \$2.91/kg		
1901.90.59	Other	9.5 %	5 %	0%
1902.11.10	Containing 25% or more by weight of wheat, within access commitment	4 %	4 %	0%
1902.11.21	In packages of a weight not exceeding 2.3 kg each	4 %	4 %	0%
1902.11.29	Other	16.27 ¢/kg plus 8.5 %		0%
1902.11.90	Other	6 %	4 %	0%
1902.19.23	Other, containing 25% or more by weight of wheat, over access commitment	16.27 ¢/kg		0%
1902.19.91	Containing 25% or more by weight of wheat, within access commitment	4 %	4 %	0%
1902.19.92	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment	4 %	4 %	0%
1902.19.93	Other, containing 25% or more by weight of wheat, over access commitment	16.27 ¢/kg plus 8.5 %		0%
1902.19.99	Other	6 %	4 %	0%
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	11 %	10 %	0%
1902.30.20	Other, containing 25% or more by weight of wheat, without meat, within access commitment	4 %	4 %	0%
1902.30.31	In packages of a weight not exceeding 2.3 kg each	4 %	4 %	0%
1902.30.39	Other	4.01 ¢/kg plus 8.5 %		0%
1902.30.40	Other, without meat	6 %	4 %	0%
1902.30.50	With meat	11 %	10 %	0%
1902.40.10	In packages of a weight not exceeding 11.34 kg each	5.5 %	5 %	0%
1902.40.20	In bulk or in packages of a weight exceeding 11.34 kg each	4.5 %	3 %	0%
1904.10.10	Containing 25% or more by weight of wheat, within access commitment	4 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1904.10.21	In packages of a weight not exceeding 454 g each	4 %	4 %	0%
1904.10.29	Other	11.64 ¢/kg plus 8.5 %		0%
1904.10.30	Of barley, within access commitment	4 %	3 %	0%
1904.10.41	Breakfast cereals, in packages of a weight not exceeding 454 g each	4 %	3 %	0%
1904.10.49	Other	12.6 ¢/kg plus 8.5 %		0%
1904.10.90	Other	6 %	3 %	0%
1904.20.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4 %	3 %	0%
1904.20.21	In packages of a weight not exceeding 454 g each	4 %	4 %	0%
1904.20.29	Other	9.17 ¢/kg plus 8.5 %		0%
1904.20.30	Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	4 %	3 %	0%
1904.20.41	Breakfast cereals, in packages of a weight not exceeding 454 g each	4 %	3 %	0%
1904.20.49	Other	9.95 ¢/kg plus 8.5 %		0%
1904.20.50	Other, in packages of a weight not exceeding 11.34 kg each	6 %	3 %	0%
1904.20.61	Containing 25% or more by weight of wheat, within access commitment	3 %	3 %	0%
1904.20.62	Containing 25% or more by weight of wheat, over access commitment	9.17 ¢/kg plus 6 %		0%
1904.20.63	Of barley, within access commitment	3 %	3 %	0%
1904.20.64	Of barley, over access commitment	9.95 ¢/kg plus 6 %		0%
1904.20.69	Other	4.5 %	3 %	0%
1904.30.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4 %	3 %	0%
1904.30.21	In packages of a weight not exceeding 454 g each	4 %	4 %	0%
1904.30.29	Other	9.17 ¢/kg plus 8.5 %		0%
1904.30.50	Other, in packages of a weight not exceeding 11.34 kg each	6 %	3 %	0%
1904.30.61	Containing 25% or more by weight of wheat, within access commitment	3 %	3 %	0%
1904.30.62	Containing 25% or more by weight of wheat, over access commitment	9.17 ¢/kg plus 6 %		0%
1904.30.69	Other	4.5 %	3 %	0%
1904.90.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1904.90.21	In packages of a weight not exceeding 454 g each	4 %	4 %	0%
1904.90.29	Other	9.17 ¢/kg plus 8.5 %		0%
1904.90.30	Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	4 %	3 %	0%
1904.90.40	Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment	9.95 ¢/kg plus 8.5 %		0%
1904.90.50	Other, in packages of a weight not exceeding 11.34 kg each	6 %	3 %	0%
1904.90.61	Containing 25% or more by weight of wheat, within access commitment	3 %	3 %	0%
1904.90.62	Containing 25% or more by weight of wheat, over access commitment	9.17 ¢/kg plus 6 %		0%
1904.90.63	Of barley, within access commitment	3 %	3 %	0%
1904.90.64	Of barley, over access commitment	9.95 ¢/kg plus 6 %		0%
1904.90.69	Other	4.5 %	3 %	0%
1905.10.29	Other	13.51 ¢/kg		0%
1905.10.40	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	4 %	3 %	0%
1905.10.51	In packages of a weight not exceeding 454 g each	4 %	4 %	0%
1905.10.59	Other	13.51 ¢/kg plus 8.5 %		0%
1905.10.60	Other, not leavened with yeast, in packages of a weight not exceeding 11.34 kg each	6 %	3 %	0%
1905.10.71	Containing 25% or more by weight of wheat, within access commitment	3 %	3 %	0%
1905.10.72	Containing 25% or more by weight of wheat, over access commitment	13.51 ¢/kg plus 6 %		0%
1905.10.79	Other	4.5 %	3 %	0%
1905.20.00	Gingerbread and the like	3 %		0%
1905.31.21	Containing 25% or more by weight of wheat, within access commitment	2 %		0%
1905.31.22	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2 %		0%
1905.31.23	Containing 25% or more by weight of wheat, over access commitment	5.42 ¢/kg plus 4 %		0%
1905.31.29	Other	3 %		0%
1905.31.91	Containing 25% or more by weight of wheat, within access commitment	2 %	2 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1905.31.92	Sweet biscuits containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2 %	2 %	0%
1905.31.93	Other, containing 25% or more by weight of wheat, over access commitment	5.42 ¢/kg plus 4 %		0%
1905.31.99	Other	3 %	2 %	0%
1905.32.91	Containing 25% or more by weight of wheat, within access commitment	2 %	2 %	0%
1905.32.92	Wafers and frozen waffles containing 25% or more by weight of wheat, in packages of a weight not exceeding 454 g each, over access commitment	2 %	2 %	0%
1905.32.93	Other, containing 25% or more by weight of wheat, over access commitment	5.42 ¢/kg plus 4 %		0%
1905.32.99	Other	3 %	2 %	0%
1905.40.39	Other	13.51 ¢/kg		0%
1905.40.50	Other, not leavened with yeast, containing 25% or more by weight of wheat, within access commitment	3.5 %	3 %	0%
1905.40.61	In packages of a weight not exceeding 454 g each	3.5 %	3 %	0%
1905.40.69	Other	13.51 ¢/kg plus 7.5 %		0%
1905.40.90	Other	5.5 %	3 %	0%
1905.90.31	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4 %	4 %	0%
1905.90.32	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 each, containing 25% or more by weight of wheat, over access commitment	4 %	4 %	0%
1905.90.33	Other, containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment	8.47 ¢/kg plus 8.5 %		0%
1905.90.34	Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, within access commitment	3 %	3 %	0%
1905.90.35	Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, over access commitment	8.47 ¢/kg plus 6 %		0%
1905.90.39	Other	4.5 %	3 %	0%
1905.90.41	Containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, within access commitment	2 %	2 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
1905.90.42	Other, containing 25% or more by weight of wheat, within access commitment	2 %	2 %	0%
1905.90.43	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2 %	2 %	0%
1905.90.44	Other, containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, over access commitment	5.42 ¢/kg plus 4 %		0%
1905.90.45	Other, containing 25% or more by weight of wheat, over access commitment	5.42 ¢/kg plus 4 %		0%
1905.90.49	Other	3 %	2 %	0%
1905.90.51	Pizza and quiche	14.5 %	10 %	0%
1905.90.59	Other	9.5 %	7 %	0%
1905.90.61	Containing 25% or more by weight of wheat, within access commitment	2 %	0%	0%
1905.90.62	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	2 %	0%	0%
1905.90.63	Containing 25% or more by weight of wheat, in packages of a weight exceeding 1.36 kg each, over access commitment	13.11 ¢/kg plus 4 %		0%
1905.90.69	Other	3 %	0%	0%
1905.90.71	In packages of a weight not exceeding 11.34 kg each	6 %	3 %	0%
1905.90.72	In bulk or in packages of a weight exceeding 11.34 kg each	4.5 %	0%	0%
1905.90.90	Other	11 %	5 %	0%
2001.10.00	Cucumbers and gherkins	8 %		0%
2001.90.10	Onions	8 %		0%
2002.10.00	Tomatoes, whole or in pieces	11.5 %		0%
2002.90.00	Other [Effective on January 1, 2003]	11.5 %		0%
2003.10.00	Mushrooms of the genus Agaricus	17 %		0%
2003.90.00	Other	17 %		0%
2004.10.00	Potatoes	6 %		0%
2004.90.11	Baby carrots (of a length not exceeding 11 cm)	14.5 %		0%
2004.90.12	Brussels sprouts	14.5 %		0%
2004.90.20	Asparagus	14 %		0%
2004.90.30	Broccoli and cauliflowers	17 %		0%
2004.90.99	Other	9.5 %		0%
2005.10.00	Homogenized vegetables	8 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
2005.20.00	Potatoes	6 %		0%
2005.40.00	Peas (<i>Pisum sativum</i>)	8 %		0%
2005.51.90	Other	8 %		0%
2005.59.00	Other	8 %		0%
2005.60.00	Asparagus	14 %		0%
2005.70.90	Other	8 %	5 %	0%
2005.80.00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	10.5 %		0%
2005.99.11	Baby carrots (of a length not exceeding 11 cm), in cans or glass jars	14.5 %		0%
2005.99.19	Other	8 %		0%
2005.99.90	Other	8 %		0%
2006.00.10	Fruit; Fruit-peel	9.5 %		0%
2006.00.20	Nuts	6 %	0%	0%
2007.10.00	Homogenized preparations	6.5 %		0%
2007.91.00	Citrus fruit	8.5 %		0%
2007.99.10	Strawberry jam	12.5 %		0%
2007.99.90	Other	8.5 %		0%
2008.11.20	Peanuts, blanched	6 %	0%	0%
2008.11.90	Other	6 %	0%	0%
2008.19.90	Other	6 %	0%	0%
2008.40.10	Pulp	6 %		0%
2008.40.20	Chips	9.5 %		0%
2008.40.90	Other	9.5 %		0%
2008.50.10	Pulp	6 %		0%
2008.50.90	Other	9.5 %		0%
2008.60.10	Pulp	6 %		0%
2008.60.90	Other	12.5 %		0%
2008.70.10	Pulp	6 %		0%
2008.70.90	Other	8 %		0%
2008.80.00	Strawberries	8.5 %		0%
2008.92.90	Other	6 %		0%
2008.99.10	Apple chips	4 %		0%
2008.99.20	Apples, other than pulp	4 %		0%
2008.99.40	Melons of the genus <i>cucumis melo</i> , cubes, in syrup	6 %		0%
2008.99.90	Other	6 %		0%
2009.50.00	Tomato juice	12.5 %		0%
2009.61.90	Other	9.5 %		0%
2009.69.90	Other	9.5 %		0%
2009.71.10	Reconstituted	9.35 ¢/litre but not less than 8.5 %		0%
2009.71.90	Other	4 %		0%
2009.79.10	Concentrated	9.35 ¢/litre but not less than 8.5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
2009.79.90	Other	4 %		0%
2009.80.20	Of a vegetable	9.5 %		0%
2009.90.30	Of other fruit juices, whether or not dehydrated	6 %		0%
2009.90.40	Of vegetable juices	9.5 %		0%
2102.10.10	With a moisture content of 15% or more but excluding liquid yeast	8 %		0%
2102.10.20	With a moisture content of less than 15%; liquid yeast	6 %		0%
2102.30.00	Prepared baking powders	3 %	0%	0%
2103.10.00	Soya sauce	9.5 %		0%
2103.20.10	Tomato ketchup	12.5 %		0%
2103.20.90	Other	12.5 %		0%
2103.30.10	Mustard flour and meal	3 %	0%	0%
2103.30.20	Prepared mustard	9.5 %		0%
2103.90.10	Mayonnaise and salad dressing	11 %	8 %	0%
2103.90.20	Mixed condiments and mixed seasonings	8 %	5 %	0%
2103.90.90	Other	9.5 %		0%
2104.10.00	Soups and broths and preparations therefor	6 %		0%
2104.20.00	Homogenized composite food preparations	11 %	5 %	0%
2105.00.10	Flavoured ice and ice sherbets	9.5 %	5 %	0%
2105.00.91	Within access commitment	6.5 %	6.5 %	0%
2105.00.92	Over access commitment	277 % but not less than \$1.16/kg		
2106.10.00	Protein concentrates and textured protein substances	11 %	5 %	0%
2106.90.21	Syrups derived from cane or beet sugar, containing, in the dry state, 90% or more by weight of sugar and no added flavouring matter	6 %		0%
2106.90.29	Other	6 %		0%
2106.90.31	Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, within access commitment	5 %	5 %	0%
2106.90.32	Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, over access commitment	212 % but not less than \$2.11/kg		
2106.90.33	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 commitment	5 %	5 %	0%
2106.90.34	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, over access commitment	212 % but not less than \$2.11/kg		

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
2106.90.35	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, containing, in the dry state, over 10% by weight of milk solids but 15% or less by weight of milk fat	8 %	5 %	0%
2106.90.39	Other	8 %	5 %	0%
2106.90.41	Cheese fondue; Popping corn, prepared and packaged for use with microwave ovens	6 %	5 %	0%
2106.90.42	Protein hydrolysates	6 %	5 %	0%
2106.90.51	Within access commitment	6.68 ¢/kg		0%
2106.90.91	Concentrated juice of any single fruit or vegetable, fortified with vitamins or minerals	10.5 %	0%	0%
2106.90.92	Concentrated mixtures of fruit or vegetable juices, fortified with vitamins or minerals	10.5 %	0%	0%
2106.90.93	Containing 50% or more by weight of dairy content, within access commitment	7 %	7 %	0%
2106.90.94	Containing 50% or more by weight of dairy content, over access commitment	274.5 % but not less than \$2.88/kg		
2106.90.95	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%
2106.90.98	Jelly powders, ice cream powders and powders for similar preparations	10.5 %	5 %	0%
2106.90.99	Other	10.5 %	5 %	0%
2201.90.00	Other	6.5 %	3 %	0%
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	11 %	5 %	0%
2202.90.20	Non-alcoholic wine	3.3 ¢/litre		0%
2202.90.31	Of any single fruit or vegetable	11 %	7 %	0%
2202.90.32	Of mixtures of fruits or vegetables	11 %	7 %	0%
2202.90.41	Chocolate milk	11 %	11 %	0%
2202.90.42	Other, containing 50% or more by weight of dairy content, not put up for retail sale, within access commitment	7.5 %	7.5 %	0%
2202.90.43	Other, containing 50% or more by weight of dairy content, not put up for retail sale, over access commitment	256 % but not less than \$36.67/hl		
2202.90.49	Other	11 %	7 %	0%
2202.90.90	Other	11 %	7 %	0%
2204.21.10	Wine, of an alcoholic strength by volume not exceeding 13.7% vol	1.87 ¢/litre		0%
2204.21.21	Of an alcoholic strength by volume not exceeding 14.9% vol	4.68 ¢/litre		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
2206.00.11	Sparkling, of an alcoholic strength by volume not exceeding 22.9% vol	28.16 ¢/litre		0%
2206.00.12	Other sparkling	28.16 ¢/litre		0%
2206.00.18	Other cider, of an alcoholic strength by volume not exceeding 22.9% vol	3 %		0%
2206.00.19	Other	3 %		0%
2206.00.21	Of an alcoholic strength by volume not exceeding 22.9% vol	7.74 ¢/litre		0%
2206.00.22	Of an alcoholic strength by volume exceeding 22.9% vol	7.74 ¢/litre		0%
2206.00.31	Of an alcoholic strength by volume not exceeding 22.9% vol	21.12 ¢/litre		0%
2206.00.39	Other	21.12 ¢/litre		0%
2206.00.41	Of an alcoholic strength by volume not exceeding 22.9% vol	28.16 ¢/litre		0%
2206.00.49	Other	28.16 ¢/litre		0%
2206.00.50	Sake and other wine, not sparkling, of an alcoholic strength by volume not exceeding 13.7% vol	2.82 ¢/litre		0%
2206.00.61	Of an alcoholic strength by volume not exceeding 14.9% vol	7.04 ¢/litre		0%
2206.00.62	Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	7.78 ¢/litre		0%
2206.00.63	Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	8.52 ¢/litre		0%
2206.00.64	Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	9.25 ¢/litre		0%
2206.00.65	Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	10 ¢/litre		0%
2206.00.66	Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	10.73 ¢/litre		0%
2206.00.67	Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	11.48 ¢/litre		0%
2206.00.68	Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	12.21 ¢/litre		0%
2206.00.71	Of an alcoholic strength by volume not exceeding 22.9% vol	12.95 ¢/litre		0%
2206.00.72	Of an alcoholic strength by volume exceeding 22.9% vol	12.95 ¢/litre		0%
2206.00.80	Ginger beer and herbal beer	2.11 ¢/litre	0%	0%
2206.00.91	Mead	12.28 ¢/litre of absolute ethyl alcohol	0%	0%
2206.00.92	Other, of an alcoholic strength by volume not exceeding 22.9% vol	12.28 ¢/litre of absolute ethyl alcohol	0%	0%
2206.00.93	Other, of an alcoholic strength by volume exceeding 22.9% vol	12.28 ¢/litre of absolute ethyl alcohol	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
2207.10.10	For use as a spirituous or alcoholic beverage or for use in the manufacture of spirituous or alcoholic beverages	12.28 ¢/litre of absolute ethyl alcohol		0%
2207.10.90	Other	4.92 ¢/litre of absolute ethyl alcohol		0%
2207.20.11	Specially denatured alcohol, within the meaning of the Excise Act, 2001	4.92 ¢/litre of absolute ethyl alcohol		0%
2207.20.12	Denatured alcohol, within the meaning of the Excise Act, 2001	4.92 ¢/litre of absolute ethyl alcohol		0%
2207.20.19	Other	12.28 ¢/litre of absolute ethyl alcohol		0%
2207.20.90	Other	6.5 %	5 %	0%
2208.40.10	Rum	24.56 ¢/litre of absolute ethyl alcohol	0%	0%
2208.40.90	Other	12.28 ¢/litre of absolute ethyl alcohol	0%	0%
2208.50.00	Gin and Geneva	4.92 ¢/litre of absolute ethyl alcohol	0%	0%
2208.60.00	Vodka	12.28 ¢/litre of absolute ethyl alcohol	6 ¢/litre of absolute ethyl alcohol	0%
2208.70.00	Liqueurs and cordials	12.28 ¢/litre of absolute ethyl alcohol	0%	0%
2208.90.21	For use as a spirituous or alcoholic beverage or for use in the manufacture of spirituous or alcoholic beverages	12.28 ¢/litre of absolute ethyl alcohol		0%
2208.90.29	Other	4.92 ¢/litre of absolute ethyl alcohol		0%
2208.90.41	Packaged, of an alcoholic strength by volume not exceeding 7% vol	35.2 ¢/litre	0%	0%
2208.90.49	Other	35.2 ¢/litre	0%	0%
2208.90.98	Other, packaged, of an alcoholic strength by volume not exceeding 7%	12.28 ¢/litre of absolute ethyl alcohol	0%	0%
2208.90.99	Other	12.28 ¢/litre of absolute ethyl alcohol	0%	0%
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	9.5 %	0%	0%
2301.20.19	Other	3 %	0%	0%
2303.20.10	Dried beet-pulp	2.5 %	0%	0%
2309.10.00	Dog or cat food, put up for retail sale	3.5 %	0%	0%
2309.90.20	Other preparations containing eggs	10.5 %		0%
2309.90.31	Containing 50% or more by weight in the dry state of non-fat milk solids, within access commitment	2 %	2 %	0%
2309.90.32	Containing 50% or more by weight in the dry state of non-fat milk solids, over access commitment	205.5 % but not less than \$1.64/kg		
2309.90.33	Containing more than 10% but less than 50% by weight in the dry state of non-fat milk solids	3 %	3 %	0%
2309.90.34	Containing 10% or less by weight in the dry state of non-fat milk solids	3 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
2309.90.35	Containing 50% or more by weight in the dry state of milk solids containing butterfat	3 %	3 %	0%
2309.90.36	Containing more than 10% but less than 50% by weight in the dry state of milk solids containing butterfat	3 %	3 %	0%
2309.90.99	Other	8 %	5 %	0%
2401.10.91	Turkish type	2.5 %	0%	0%
2401.10.99	Other	5.5 %	5 %	0%
2401.20.10	Wrapper tobacco for use in the manufacture of cigars	8 %	0%	0%
2401.20.90	Other	8 %	0%	0%
2401.30.00	Tobacco refuse	6.5 %	5 %	0%
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	8 %	0%	0%
2402.20.00	Cigarettes containing tobacco	12.5 %		0%
2402.90.00	Other	6.5 %	5 %	0%
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	4 %		0%
2403.91.10	Suitable for use as wrapper tobacco	5 %	0%	0%
2403.91.20	Processed leaf tobacco suitable for use as cigar binders	10 %	0%	0%
2403.91.90	Other	13 %		0%
2403.99.10	Snuff	5 %		0%
2403.99.20	Manufactured tobacco substitutes not containing tobacco	9.5 %		0%
2403.99.90	Other	9.5 %		0%
2501.00.10	Table salt made by an admixture of other ingredients when containing 90% or more of pure sodium chloride	2.5 %	0%	0%
2703.00.00	Peat (including peat litter), whether or not agglomerated.	6.5 %	0%	0%
2710.11.20	Lubricating oils put up in packings for retail sale	5 %	0%	0%
2710.19.91	Lubricating oils put up in packings for retail sale; Oils and preparations thereof, having a viscosity of 7.44 mm ² /sec. or more at 37.8° C	5 %	0%	0%
2711.12.10	In containers ready for use	12.5 %	0%	0%
2711.19.10	In containers ready for use	12.5 %	0%	0%
2712.10.00	Petroleum jelly	7 %	0%	0%
2830.10.00	Sodium sulphides	2.5 %	0%	0%
2833.21.90	Other	2.5 %	2.5 %	0%
2839.19.00	Other	4 %	0%	0%
2839.90.10	Of potassium	2 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	4 %	0%	0%
2905.11.00	Methanol (methyl alcohol)	2.5 %	2.5 %	0%
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	4 %	3 %	0%
2905.31.00	Ethylene glycol (ethanediol)	4 %	3 %	0%
2905.39.00	Other	4 %	3 %	0%
2905.45.00	Glycerol	5 %		0%
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	4 %	3 %	0%
2915.70.10	Aluminum distearate; Aluminum monostearate; Aluminum tristearate; Ammonium palmitate; Barium stearate; Butyl stearate; Calcium stearate; Diethyleneglycol monostearate; Glycerol monostearate; Lead stearate; Lead stearate, dibasic; Lithium stearate; Magnesium stearate; Potassium palmitate; Sodium palmitate; Sodium stearate; Zinc stearate	3 %	3 %	0%
2915.70.99	Other	3 %	3 %	0%
2915.90.10	Aluminum octoate (aluminum 2-ethylhexanoate); Barium octoate; tert-Butyl peroxydecanoate; tert-Butyl peroxyoctanoate; tert-Butyl peroxyvalerate; Cadmium octoate; Calcium octoate; Cobalt octoate; Copper octoate; Diethylene glycol monolaurate; Diisononanoyl peroxide; Diiodostearic acid; Iron octoate; Lauroyl peroxide; Lead octoate; Manganese octoate; Nonanoyl peroxide; Stannous octoate (stannous 2-ethyl-xanoate); Zinc laurate; Zinc octoate	2.5 %	2.5 %	0%
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	3 %	3 %	0%
2917.12.10	Adipic acid; Di-(2-ethylhexyl) adipate; Di-isodecyl adipate; Di-isooctyl adipate; n-Octyl n-decyl adipate	4 %	3 %	0%
2917.13.10	Dibutyl sebacate; Di-(2-ethylhexyl) azelate (dioctyl azelate); Di-(2-ethylhexyl) sebacate (dioctyl sebacate); Di-isooctyl azelate	3 %	3 %	0%
2917.19.10	Dibutyl fumarate; Dibutyl maleate; Ferrous fumarate; Lead fumarate, tetrabasic; Maleic acid	5 %	3 %	0%
3006.70.90	Other	6.5 %	3 %	0%
3204.17.91	Quinacridone pigments and preparations	3 %	0%	0%
3204.17.99	Other	4 %	3 %	0%
3206.11.90	Other	6 %	0%	0%
3206.19.90	Other	3 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
3206.20.00	Pigments and preparations based on chromium compounds	4 %	4 %	0%
3206.49.89	Other	3 %	3 %	0%
3208.10.00	Based on polyesters	6.5 %	3 %	0%
3208.20.00	Based on acrylic or vinyl polymers	6.5 %	3 %	0%
3208.90.90	Other	6.5 %	3 %	0%
3209.10.00	Based on acrylic or vinyl polymers	6.5 %	3 %	0%
3209.90.00	Other	6.5 %	3 %	0%
3210.00.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	6.5 %	3 %	0%
3211.00.00	Prepared driers.	6.5 %	3 %	0%
3213.10.00	Colours in sets	6.5 %	0%	0%
3213.90.10	Water colours, in liquid or powder form, in jars, bottles or tins	6.5 %	3 %	0%
3213.90.90	Other	6.5 %	0%	0%
3214.10.90	Other	6.5 %	3 %	0%
3214.90.00	Other	6.5 %	3 %	0%
3301.19.90	Other	3 %	0%	0%
3301.24.00	Of peppermint (<i>Mentha piperita</i>)	3 %	0%	0%
3301.30.90	Other	3 %	0%	0%
3302.10.12	With an alcoholic strength by volume not exceeding 0.5% vol	10.5 %	5 %	0%
3302.10.90	Other	5 %	0%	0%
3302.90.00	Other	5 %	0%	0%
3303.00.00	Perfumes and toilet waters.	6.5 %	0%	0%
3304.10.00	Lip make-up preparations	6.5 %	3 %	0%
3304.20.00	Eye make-up preparations	6.5 %	3 %	0%
3304.30.00	Manicure or pedicure preparations	6.5 %	3 %	0%
3304.91.00	Powders, whether or not compressed	6.5 %	3 %	0%
3304.99.90	Other	6.5 %	3 %	0%
3305.10.00	Shampoos	6.5 %	3 %	0%
3305.20.00	Preparations for permanent waving or straightening	6.5 %	3 %	0%
3305.30.00	Hair lacquers	6.5 %	3 %	0%
3305.90.00	Other	6.5 %	3 %	0%
3306.10.00	Dentifrices	6.5 %	3 %	0%
3306.20.00	Yarn used to clean between the teeth (dental floss)	8 %	5 %	0%
3306.90.00	Other	6.5 %	3 %	0%
3307.10.00	Pre-shave, shaving or after-shave preparations	6.5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
3307.20.00	Personal deodorants and antiperspirants	6.5 %	3 %	0%
3307.30.00	Perfumed bath salts and other bath preparations	6.5 %	3 %	0%
3307.41.00	“Agarbatti” and other odoriferous preparations which operate by burning	6.5 %	0%	0%
3307.49.00	Other	6.5 %	3 %	0%
3307.90.00	Other	6.5 %	3 %	0%
3401.11.90	Other	6.5 %	3 %	0%
3401.19.00	Other	6.5 %	3 %	0%
3401.20.10	Laundry soap for washing clothes and other linens	2.5 %	0%	0%
3401.20.90	Other	6.5 %	3 %	0%
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	6.5 %	3 %	0%
3402.11.90	Other	6.5 %	3 %	0%
3402.12.00	Cationic	6.5 %	3 %	0%
3402.13.90	Other	6.5 %	3 %	0%
3402.19.00	Other	6.5 %	3 %	0%
3402.20.10	Automatic dishwasher detergents	6.5 %	3 %	0%
3402.20.90	Other	6.5 %	3 %	0%
3402.90.90	Other	6.5 %	3 %	0%
3403.11.10	Lubricating oil preparations based in part on petroleum	6.5 %	3 %	0%
3403.11.90	Other	6 %	3 %	0%
3403.19.19	Other	6.5 %	3 %	0%
3403.19.90	Other	6.5 %	3 %	0%
3403.91.90	Other	6 %	3 %	0%
3403.99.00	Other	6.5 %	3 %	0%
3404.20.90	Other	6.5 %	3 %	0%
3404.90.20	Of chemically modified lignite	6.5 %	3 %	0%
3404.90.90	Other	6.5 %	0%	0%
3405.10.90	Other	6.5 %	0%	0%
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5 %	0%	0%
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	6.5 %	0%	0%
3405.40.00	Scouring pastes and powders and other scouring preparations	6.5 %	3 %	0%
3405.90.00	Other	6.5 %	0%	0%
3406.00.10	For birthdays, Christmas and other festive occasions	5.5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
3406.00.90	Other	5.5 %	3 %	0%
3407.00.10	Modelling pastes	6.5 %	3 %	0%
3407.00.20	Dental impression compounds excluding those based on silicone polymers	6.5 %	3 %	0%
3502.11.10	Within access commitment	8.5 %		0%
3502.19.10	Within access commitment	6.63 ¢/kg		0%
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	6.5 %	3 %	0%
3502.90.00	Other	6.5 %	3 %	0%
3503.00.90	Other	8 %	3 %	0%
3504.00.12	Over access commitment	270 % but not less than \$3.15/kg		
3504.00.90	Other	6.5 %	3 %	0%
3505.10.19	Other	8 %	3 %	0%
3505.10.20	Pregelatinized starch; Soluble starch (amylogen)	6.5 %	3 %	0%
3505.20.90	Other	8 %	3 %	0%
3506.10.00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6.5 %	3 %	0%
3506.91.90	Other	6.5 %	3 %	0%
3506.99.00	Other	6.5 %	3 %	0%
3601.00.00	Propellant powders.	6.5 %	3 %	0%
3602.00.00	Prepared explosives, other than propellant powders.	6.5 %	3 %	0%
3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	6.5 %	3 %	0%
3604.10.00	Fireworks	6.5 %	0%	0%
3604.90.00	Other	6.5 %	0%	0%
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	6.5 %	3 %	0%
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	6.5 %	3 %	0%
3606.90.00	Other	6.5 %	3 %	0%
3701.20.00	Instant print film	6.5 %	0%	0%
3701.30.20	Other plates	6.5 %	3 %	0%
3701.30.39	Other	6.5 %	0%	0%
3701.91.10	Plates	6.5 %	3 %	0%
3701.91.20	Film	6.5 %	0%	0%
3701.99.20	Other plates	6.5 %	3 %	0%
3701.99.30	Other film	6.5 %	0%	0%
3702.31.00	For colour photography (polychrome)	6.5 %	0%	0%
3702.32.00	Other, with silver halide emulsion	6.5 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
3702.39.00	Other	6.5 %	0%	0%
3702.41.00	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	6.5 %	0%	0%
3702.42.10	Duplicating, scanner or continuous tone graphic arts film, of a width of 762 mm or more, for use in the manufacture of photographic film	2.5 %	0%	0%
3702.42.90	Other	6.5 %	0%	0%
3702.43.20	Instant print film	6.5 %	0%	0%
3702.44.20	Instant print film	6.5 %	0%	0%
3702.51.00	Of a width not exceeding 16 mm and of a length not exceeding 14 m	6.5 %	0%	0%
3702.52.10	Of a width of 16 mm, for exposure in cinematographic cameras	6.5 %	0%	0%
3702.52.90	Other	6.5 %	0%	0%
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5 %	0%	0%
3702.54.90	Other	6.5 %	0%	0%
3702.91.00	Of a width not exceeding 16 mm	6.5 %	0%	0%
3702.93.10	Of a width exceeding 28.5 mm, for exposure in cinematographic cameras	6.5 %	0%	0%
3702.93.90	Other	6.5 %	0%	0%
3702.94.10	Of a width exceeding 28.5 mm, for exposure in cinematographic cameras	6.5 %	0%	0%
3702.94.90	Other	6.5 %	0%	0%
3702.95.00	Of a width exceeding 35 mm	6.5 %	0%	0%
3703.10.00	In rolls of a width exceeding 610 mm	6.5 %	0%	0%
3703.20.00	Other, for colour photography (polychrome)	6.5 %	0%	0%
3703.90.90	Other	6.5 %	0%	0%
3705.10.90	Other	6.5 %	0%	0%
3705.90.90	Other	6.5 %	0%	0%
3707.10.00	Sensitizing emulsions	6.5 %	3 %	0%
3707.90.90	Other	6.5 %	3 %	0%
3808.50.10	In packages of a gross weight not exceeding 1.36 kg each	6.5 %	0%	0%
3808.91.10	In packages of a gross weight not exceeding 1.36 kg each	6.5 %	0%	0%
3808.92.10	In packages of a gross weight not exceeding 1.36 kg each	6.5 %	0%	0%
3808.93.10	In packages of a gross weight not exceeding 1.36 kg each	6.5 %	0%	0%
3808.94.10	In packages of a gross weight not exceeding 1.36 kg each	6.5 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
3808.99.10	In packages of a gross weight not exceeding 1.36 kg each	6.5 %	0%	0%
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	6.5 %	3 %	0%
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	6.5 %	3 %	0%
3825.10.00	Municipal waste	6.5 %	3 %	0%
3825.20.00	Sewage sludge	6.5 %	3 %	0%
3825.30.20	Surgical gloves of vulcanized rubber other than hard rubber	15.5 %	15 %	0%
3825.30.90	Other	6.5 %	3 %	0%
3825.41.00	Halogenated	6.5 %	3 %	0%
3825.49.00	Other	6.5 %	3 %	0%
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5 %	3 %	0%
3825.61.00	Mainly containing organic constituents	6.5 %	3 %	0%
3825.69.00	Other	6.5 %	3 %	0%
3825.90.00	Other	6.5 %	3 %	0%
3901.10.90	Other	5 %	3 %	0%
3901.20.90	Other	5 %	3 %	0%
3901.30.00	Ethylene-vinyl acetate copolymers	3 %	3 %	0%
3901.90.00	Other	3 %	3 %	0%
3902.10.00	Polypropylene	3 %	3 %	0%
3902.30.00	Propylene copolymers	5 %	3 %	0%
3902.90.10	Compositions	5 %	3 %	0%
3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	2 %	2 %	0%
3908.90.00	Other	5 %	3 %	0%
3909.10.10	Urea-formaldehyde resins; Other compositions, excluding moulding compositions	3 %	3 %	0%
3909.20.90	Other	5 %	3 %	0%
3916.20.00	Of polymers of vinyl chloride	5 %	3 %	0%
3917.32.90	Other	6.5 %	3 %	0%
3917.33.00	Other, not reinforced or otherwise combined with other materials, with fittings	6.5 %	3 %	0%
3917.39.90	Other	6.5 %	3 %	0%
3918.10.10	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felt	6.5 %	3 %	0%
3918.10.90	Other	6.5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
3918.90.10	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felt	6.5 %	3 %	0%
3918.90.90	Other	6.5 %	3 %	0%
3919.10.10	Combined with knitted or woven fabrics, nonwovens or felt, such combinations which can, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C	4 %	3 %	0%
3919.10.20	Of polymers of methyl methacrylate; Poly(ethylene terephthalate) film of a width of less than 15 cm; Cellulose acetate and cellulose acetate butyrate sheets, film or strip, of a thickness exceeding 0.08 mm or of a width of less than 15 cm and a thickness not exceeding 0.08 mm	6.5 %	3 %	0%
3919.10.99	Other	6.5 %	3 %	0%
3919.90.10	Combined with knitted or woven fabrics, nonwovens or felt, such combinations which can, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C	4 %	3 %	0%
3921.11.90	Other	2.5 %	2.5 %	0%
3921.12.91	Containing not more than 70% by weight of plastics and combined with textile materials in which man-made fibres predominate by weight over any other single textile fibre	4 %	3 %	0%
3921.12.99	Other	4 %	3 %	0%
3921.13.91	Containing not more than 70% by weight of plastics and combined with textile materials in which man-made fibres predominate by weight over any other single textile fibre	4 %	3 %	0%
3921.13.99	Other	2.5 %	2.5 %	0%
3921.14.90	Other	2.5 %	2.5 %	0%
3921.19.90	Other	2.5 %	2.5 %	0%
3921.90.12	Other, containing not more than 70% by weight of plastics and combined with textile materials in which man-made fibres predominate by weight over any other single textile fibre	4 %	4 %	0%
3921.90.19	Other	4 %	3 %	0%
3921.90.94	Other, of polymers of methyl methacrylate, of other chemical derivatives of cellulose or of other poly(ethylene terephthalate)	4 %	3 %	0%
3921.90.99	Other	2 %	2 %	0%
3922.10.00	Baths, shower-baths, sinks and wash-basins	6.5 %	3 %	0%
3922.20.00	Lavatory seats and covers	6.5 %	3 %	0%
3922.90.00	Other	6.5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
3923.21.90	Other	6.5 %	3 %	0%
3923.29.90	Other	6.5 %	3 %	0%
3923.30.90	Other	6.5 %	3 %	0%
3923.40.90	Other	5 %	3 %	0%
3923.50.90	Other	6.5 %	3 %	0%
3923.90.90	Other	6.5 %	3 %	0%
3924.10.00	Tableware and kitchenware	6.5 %	3 %	0%
3924.90.00	Other	6.5 %	3 %	0%
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	6.5 %	3 %	0%
3925.20.00	Doors, windows and their frames and thresholds for doors	6.5 %	3 %	0%
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5 %	3 %	0%
3925.90.00	Other	6.5 %	3 %	0%
3926.10.00	Office or school supplies	6.5 %	3 %	0%
3926.20.91	Disposable gloves	6.5 %	3 %	0%
3926.20.92	Mittens; Non-disposable gloves	6.5 %	3 %	0%
3926.20.93	Belts; Articles of apparel and other clothing accessories, containing not more than 25% by weight of woven fabrics of man-made fibres, coated on both sides with polymers of vinyl chloride	6.5 %	3 %	0%
3926.20.94	Other articles of apparel and clothing accessories, of plastics combined with knitted or woven fabrics, bolducs, nonwovens or felt, containing woven fabrics of more than 50% by weight of silk	6.5 %	3 %	0%
3926.20.95	Other articles of apparel and clothing accessories, of plastics combined with knitted or woven fabrics, bolducs, nonwovens or felt	6.5 %	3 %	0%
3926.20.99	Other	6.5 %	3 %	0%
3926.30.00	Fittings for furniture, coachwork or the like	6 %	3 %	0%
3926.40.10	Statuettes	6.5 %	3 %	0%
3926.40.90	Other ornamental articles	6.5 %	3 %	0%
3926.90.20	Door mats	6.5 %	3 %	0%
3926.90.30	Signs, letters and numerals	6.5 %	3 %	0%
3926.90.40	Conveyor belts in modular form	6.5 %	3 %	0%
3926.90.90	Other	6.5 %	3 %	0%
4007.00.20	Cord, not covered	4.5 %	0%	0%
4010.31.10	For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	6.5 %	4.5 %	0%
4010.31.90	Other	11 %	7.5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
4010.32.10	For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	6.5 %	4.5 %	0%
4010.32.90	Other	11 %	7.5 %	0%
4010.33.10	For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	6.5 %	4.5 %	0%
4010.33.90	Other	11 %	7.5 %	0%
4010.34.10	For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	6.5 %	4.5 %	0%
4010.34.90	Other	11 %	7.5 %	0%
4010.35.90	Other	11 %	3 %	0%
4010.36.90	Other	11 %	3 %	0%
4010.39.10	Endless transmission belts of trapezoidal cross-section (V-belts), whether or not V-ribbed, of an outside circumference exceeding 240 cm	11 %	7.5 %	0%
4010.39.20	For use in the manufacture or repair of powered mowers for lawns, parks or sports-grounds, with the cutting device rotating in a horizontal plane	6.5 %	4.5 %	0%
4010.39.90	Other	11 %	3 %	0%
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	7 %	7 %	0%
4011.20.00	Of a kind used on buses or lorries	7 %	7 %	0%
4011.61.90	Other	6.5 %	6.5 %	0%
4011.62.90	Other	6.5 %	6.5 %	0%
4011.63.90	Other	6.5 %	6.5 %	0%
4011.69.90	Other	6.5 %	6.5 %	0%
4011.92.90	Other	6.5 %	6.5 %	0%
4011.93.90	Other	6.5 %	6.5 %	0%
4011.94.90	Other	6.5 %	6.5 %	0%
4011.99.90	Other	6.5 %	6.5 %	0%
4012.20.20	Of a kind used on vehicles, including tractors, for the on-highway transport of passengers or goods, or on vehicles of heading 87.05	6.5 %	6.5 %	0%
4012.20.90	Other	6.5 %	6.5 %	0%
4012.90.90	Other	6.5 %	6.5 %	0%
4013.10.00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	6.5 %	6.5 %	0%
4013.90.90	Other	6.5 %	6.5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
4014.10.00	Sheath contraceptives	6.5 %	5 %	0%
4014.90.90	Other	6.5 %	5 %	0%
4015.11.00	Surgical	15.5 %	15 %	0%
4015.19.90	Other	15.5 %	15 %	0%
4015.90.20	Diving suits	10 %	5 %	0%
4015.90.90	Other	14 %	10 %	0%
4016.10.00	Of cellular rubber	6.5 %	3 %	0%
4016.91.00	Floor coverings and mats	7 %	5 %	0%
4016.92.00	Erasers	6.5 %	5 %	0%
4016.93.10	Of a kind used in the automotive goods of Chapter 87	6.5 %	6.5 %	0%
4016.93.99	Other	6.5 %	5 %	0%
4016.94.00	Boat or dock fenders, whether or not inflatable	6.5 %	3 %	0%
4016.95.10	Air mattresses	9.5 %	5 %	0%
4016.95.90	Other	6.5 %	5 %	0%
4016.99.30	Vibration control articles of a kind used in the vehicles of headings 87.01 through 87.05	6.5 %	6.5 %	0%
4016.99.90	Other	6.5 %	5 %	0%
4017.00.90	Other	6.5 %	5 %	0%
4106.21.92	For use in the manufacture of clothing or gloves	2 %	0%	0%
4201.00.10	English type saddles	5 %	3 %	0%
4201.00.90	Other	7 %	5 %	0%
4202.11.00	With outer surface of leather, of composition leather or of patent leather	11 %	7 %	0%
4202.12.10	With outer surface of textile materials, containing less than 85% by weight of silk or silk waste	11 %	7 %	0%
4202.12.90	Other	11 %	7 %	0%
4202.19.00	Other	11 %	7 %	0%
4202.21.00	With outer surface of leather, of composition leather or of patent leather	10 %	7 %	0%
4202.22.10	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%
4202.22.90	Other	10.5 %	7 %	0%
4202.29.00	Other	10.5 %	7 %	0%
4202.31.00	With outer surface of leather, of composition leather or of patent leather	8.5 %	5 %	0%
4202.32.10	With outer surface of textile materials, containing less than 85% by weight of silk or silk waste	8 %	5 %	0%
4202.32.90	Other	8 %	5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
4202.39.00	Other	9.5 %	6 %	0%
4202.91.20	Tool bags, haversacks, knapsacks, packsacks and rucksacks	11 %	7 %	0%
4202.91.90	Other	7 %	5 %	0%
4202.92.20	Tool bags, haversacks, knapsacks, packsacks and rucksacks	10 %	7 %	0%
4202.92.90	Other	7 %	5 %	0%
4202.99.90	Other	7 %	5 %	0%
4203.10.00	Articles of apparel	13 %	8 %	0%
4203.21.10	Gloves for cricket	7 %	0%	0%
4203.21.90	Other	15.5 %	10 %	0%
4203.29.10	Gloves of kid	7 %	5 %	0%
4203.29.90	Other	15.5 %	10 %	0%
4203.30.00	Belts and bandoliers	9.5 %	6 %	0%
4203.40.00	Other clothing accessories	8 %	5 %	0%
4206.00.90	Other	6.5 %	0%	0%
4302.30.90	Other	8 %	5 %	0%
4303.10.10	Gloves, mittens and mitts	15.5 %	10 %	0%
4303.10.20	Leather garments lined with furskin	14 %	10 %	0%
4303.10.90	Other	8 %	5 %	0%
4303.90.00	Other	10 %	7 %	0%
4304.00.00	Artificial fur and articles thereof.	15.5 %	10 %	0%
4402.10.90	Other	6.5 %	0%	0%
4402.90.90	Other	6.5 %	0%	0%
4408.10.10	Sheets for veneering obtained by slicing laminated wood	5 %	3 %	0%
4408.90.10	Sheets for veneering obtained by slicing laminated wood	5 %	3 %	0%
4409.29.10	Flooring of oak (Quercus spp.)	3.5 %	0%	0%
4410.11.10	Unworked or not further worked than sanded; Whether or not painted, edge or face worked, but not otherwise worked or surface covered	2 %	0%	0%
4410.12.00	Oriented strand board (OSB)	2 %	0%	0%
4410.19.10	Unworked or not further worked than sanded; Waferboard; Whether or not painted, edge or face worked, but not otherwise worked or surface covered	2 %	0%	0%
4411.92.90	Other	6 %	0%	0%
4412.10.10	With at least one outer ply of non-coniferous wood	4 %	3 %	0%
4412.10.90	Other	5 %	3 %	0%
4412.31.90	Other	4 %	3 %	0%
4412.32.90	Other	4 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
4412.39.10	With metal on one or both faces	5 %	3 %	0%
4412.39.90	Other	7.5 %	3 %	0%
4412.94.90	Other	5 %	3 %	0%
4412.99.90	Other	5 %	3 %	0%
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	6 %	3 %	0%
4415.10.80	Other cases, boxes and crates	9.5 %	5 %	0%
4415.10.90	Other	6 %	3 %	0%
4417.00.90	Other	6 %	0%	0%
4418.10.10	Window frames	6 %	0%	0%
4418.10.90	Other	8 %	0%	0%
4418.40.00	Shuttering for concrete constructional work	6 %	0%	0%
4418.60.00	Posts and beams	3 %	0%	0%
4418.71.00	For mosaic floors	3 %	0%	0%
4418.72.00	Other, multilayer	3 %	0%	0%
4418.79.00	Other	3 %	0%	0%
4418.90.00	Other	3 %	0%	0%
4419.00.00	Tableware and kitchenware, of wood.	6 %	3 %	0%
4420.10.00	Statuettes and other ornaments, of wood	6 %	3 %	0%
4420.90.00	Other	7 %	3 %	0%
4421.10.00	Clothes hangers	6 %	3 %	0%
4421.90.30	Venetian blinds	7 %	3 %	0%
4421.90.40	Other blinds; Labels; Signs, letters and numerals; Window shade or blind rollers	7 %	3 %	0%
4421.90.50	Coffins and caskets; Joiners' benches and trestles	9.5 %	5 %	0%
4421.90.90	Other	6 %	0%	0%
4601.21.00	Of bamboo	3 %	0%	0%
4601.22.00	Of rattan	3 %	0%	0%
4601.29.90	Other	3 %	0%	0%
4601.92.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	2.5 %	0%	0%
4601.92.90	Other	5 %	3 %	0%
4601.93.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	2.5 %	0%	0%
4601.93.90	Other	5 %	3 %	0%
4601.94.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	2.5 %	0%	0%
4601.94.90	Other	5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
4601.99.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	2.5 %	0%	0%
4601.99.90	Other	3 %	0%	0%
4602.11.10	Handbags; Trunks, travelling-bags and cases, shopping-bags and hatboxes	11 %	7 %	0%
4602.11.92	Baskets	6.5 %	3 %	0%
4602.11.99	Other	7 %	3 %	0%
4602.12.10	Handbags other than of palm straw or cane straw; Trunks, travelling-bags and cases, shopping-bags and hatboxes	11 %	7 %	0%
4602.12.91	Handbags of palm straw	4 %	0%	0%
4602.12.92	Baskets of interwoven vegetable fibres	6.5 %	3 %	0%
4602.12.99	Other	7 %	3 %	0%
4602.19.10	Handbags other than of sisal, palm straw or cane straw; Trunks, travelling-bags and cases, shopping-bags and hatboxes	11 %	7 %	0%
4602.19.91	Handbags of sisal, palm straw or cane straw	4 %	0%	0%
4602.19.92	Baskets of interwoven vegetable fibres	6.5 %	3 %	0%
4602.19.99	Other	7 %	3 %	0%
4602.90.10	Baskets, trunks, travelling-bags and cases, shopping-bags, handbags and hatboxes	11 %	7 %	0%
4602.90.90	Other	8 %	5 %	0%
5106.10.90	Other	5 %	5 %	0%
5106.20.00	Containing less than 85% by weight of wool	5 %	5 %	0%
5107.10.90	Other	5 %	5 %	0%
5107.20.90	Other	5 %	5 %	0%
5111.11.90	Other	4.5 %		0%
5204.11.10	Solely of cotton, for use in the manufacture of cotton sewing thread or Schiffli embroidery thread	3.5 %	3.5 %	0%
5204.11.90	Other	5 %		0%
5204.20.00	Put up for retail sale	8 %		0%
5205.11.90	Other	5 %		0%
5205.12.90	Other	5 %		0%
5205.13.90	Other	5 %		0%
5205.14.90	Other	5 %		0%
5205.21.90	Other	5 %		0%
5205.22.90	Other	5 %		0%
5205.23.90	Other	5 %		0%
5205.24.90	Other	5 %		0%
5205.31.90	Other	5 %		0%
5205.32.90	Other	5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
5205.41.90	Other	5 %		0%
5205.42.90	Other	5 %		0%
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5 %		0%
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5 %		0%
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5 %		0%
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5 %		0%
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5 %		0%
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5 %		0%
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5 %		0%
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5 %		0%
5206.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5 %		0%
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5 %		0%
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5 %		0%
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5 %		0%
5207.10.00	Containing 85% or more by weight of cotton	8 %		0%
5209.52.90	Other	4.5 %		0%
5210.11.00	Plain weave	4.5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
5210.19.00	Other fabrics	4.5 %		0%
5210.21.00	Plain weave	4.5 %		0%
5210.29.00	Other fabrics	4.5 %		0%
5210.31.00	Plain weave	4.5 %		0%
5210.32.00	3-thread or 4-thread twill, including cross twill	4.5 %		0%
5210.39.00	Other fabrics	4.5 %		0%
5210.41.00	Plain weave	4.5 %		0%
5210.49.19	Other	8 %		0%
5210.49.90	Other	4.5 %		0%
5210.51.90	Other	4.5 %		0%
5210.59.00	Other fabrics	4.5 %		0%
5211.11.00	Plain weave	4.5 %		0%
5211.12.90	Other	8 %		0%
5211.19.00	Other fabrics	8 %		0%
5211.20.19	Other	8 %		0%
5211.20.90	Other	8 %		0%
5211.31.00	Plain weave	8 %		0%
5211.32.90	Other	8 %		0%
5211.39.00	Other fabrics	4.5 %		0%
5211.41.90	Other	8 %		0%
5211.43.90	Other	8 %		0%
5211.51.00	Plain weave	8 %		0%
5211.59.00	Other fabrics	4.5 %		0%
5212.11.30	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.11.90	Other	8 %	8 %	0%
5212.12.30	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.12.90	Other	8 %	8 %	0%
5212.13.40	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.13.90	Other	8 %	8 %	0%
5212.14.40	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.14.90	Other	8 %	8 %	0%
5212.15.30	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.15.90	Other	4.5 %	4.5 %	0%
5212.21.30	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.21.90	Other	8 %	8 %	0%
5212.22.30	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.22.90	Other	8 %	8 %	0%
5212.23.30	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.23.90	Other	8 %	8 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
5212.24.30	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.24.90	Other	4.5 %	4.5 %	0%
5212.25.30	Other, mixed mainly or solely with silk	5 %	5 %	0%
5212.25.90	Other	8 %	8 %	0%
5308.90.90	Other	5 %	5 %	0%
5401.10.00	Of synthetic filaments	5 %		0%
5402.11.90	Other	5 %	5 %	0%
5402.19.90	Other	5 %	5 %	0%
5402.20.90	Other	5 %	5 %	0%
5402.31.90	Other	5 %	5 %	0%
5402.32.90	Other	5 %	5 %	0%
5402.33.90	Other	5 %	5 %	0%
5402.34.90	Other	5 %	5 %	0%
5402.39.00	Other	5 %	5 %	0%
5402.51.90	Other	5 %	5 %	0%
5402.52.99	Other	5 %	5 %	0%
5402.59.90	Other	5 %	5 %	0%
5402.61.00	Of nylon or other polyamides	5 %	5 %	0%
5402.62.90	Other	5 %		0%
5402.69.90	Other	5 %	5 %	0%
5406.00.10	Synthetic filament yarn	8 %		0%
5407.10.20	Other, for use in the manufacture of conveyor or transmission belts or belting, containing rubber	6.5 %		0%
5407.10.90	Other	4.5 %		0%
5407.20.99	Other	4.5 %		0%
5407.30.90	Other	8 %		0%
5407.41.90	Other	4.5 %		0%
5407.42.90	Other	4.5 %		0%
5407.43.00	Of yarns of different colours	8 %		0%
5407.44.00	Printed	8 %		0%
5407.51.90	Other	4.5 %		0%
5407.52.19	Other	6.5 %	6.5 %	0%
5407.53.00	Of yarns of different colours	4.5 %		0%
5407.54.90	Other	4.5 %		0%
5407.61.19	Other	8 %		0%
5407.69.90	Other	4.5 %		0%
5407.71.00	Unbleached or bleached	4.5 %		0%
5407.72.00	Dyed	4.5 %		0%
5407.73.90	Other	4.5 %		0%
5407.74.00	Printed	4.5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
5407.81.90	Other	4.5 %		0%
5407.82.99	Other	4.5 %		0%
5407.83.99	Other	4.5 %		0%
5407.84.90	Other	4.5 %		0%
5407.91.90	Other	8 %		0%
5407.93.90	Other	4.5 %		0%
5407.94.90	Other	4.5 %		0%
5508.10.10	Of polyester or aramid staple fibres	5 %		0%
5509.11.00	Single yarn	5 %	5 %	0%
5509.12.90	Other	5 %	5 %	0%
5509.21.90	Other	5 %		0%
5509.22.30	Other, solely of polyesters	5 %	5 %	0%
5509.22.90	Other	5 %		0%
5509.31.00	Single yarn	5 %		0%
5509.32.90	Other	5 %		0%
5509.41.90	Other	5 %		0%
5509.42.00	Multiple (folded) or cabled yarn	5 %		0%
5509.52.90	Other	5 %		0%
5509.53.90	Other	5 %		0%
5509.61.00	Mixed mainly or solely with wool or fine animal hair	5 %		0%
5509.62.00	Mixed mainly or solely with cotton	5 %		0%
5509.91.00	Mixed mainly or solely with wool or fine animal hair	5 %		0%
5509.92.00	Mixed mainly or solely with cotton	5 %		0%
5509.99.00	Other	5 %		0%
5510.11.90	Other	5 %	5 %	0%
5510.12.90	Other	5 %	5 %	0%
5510.20.90	Other	5 %		0%
5510.30.90	Other	5 %	5 %	0%
5510.90.00	Other yarn	5 %	5 %	0%
5511.10.00	Of synthetic staple fibres, containing 85% or more by weight of such fibres	8 %		0%
5511.20.00	Of synthetic staple fibres, containing less than 85% by weight of such fibres	8 %		0%
5512.11.99	Other	8 %		0%
5512.19.99	Other	4.5 %		0%
5512.21.90	Other	8 %		0%
5512.29.99	Other	8 %		0%
5512.91.90	Other	8 %		0%
5512.99.99	Other	8 %		0%
5513.11.99	Other	8 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
5513.12.99	Other	8 %		0%
5513.13.99	Other	8 %		0%
5513.19.00	Other woven fabrics	4.5 %		0%
5513.21.00	Of polyester staple fibres, plain weave	4.5 %		0%
5513.23.19	Other	4.5 %		0%
5513.23.99	Other	8 %		0%
5513.29.90	Other	4.5 %		0%
5513.31.90	Other	8 %		0%
5513.39.19	Other	8 %		0%
5513.39.99	Other	8 %		0%
5513.41.90	Other	4.5 %		0%
5513.49.90	Other	4.5 %		0%
5514.11.99	Other	4.5 %		0%
5514.12.90	Other	4.5 %		0%
5514.19.90	Other	4.5 %		0%
5514.21.00	Of polyester staple fibres, plain weave	4.5 %		0%
5514.22.90	Other	4.5 %		0%
5514.23.90	Other	8 %		0%
5514.29.90	Other	4.5 %		0%
5514.30.99	Other	4.5 %		0%
5514.41.00	Of polyester staple fibres, plain weave	4.5 %		0%
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8 %		0%
5514.43.90	Other	8 %		0%
5514.49.90	Other	8 %		0%
5515.11.90	Other	4.5 %		0%
5515.12.90	Other	4.5 %		0%
5515.19.90	Other	8 %		0%
5515.21.90	Other	8 %		0%
5515.29.90	Other	8 %		0%
5515.91.90	Other	8 %		0%
5515.99.19	Other	8 %	8 %	0%
5515.99.99	Other	8 %		0%
5516.11.90	Other	4.5 %		0%
5516.12.99	Other	8 %		0%
5516.13.90	Other	8 %		0%
5516.14.90	Other	4.5 %		0%
5516.21.99	Other	4.5 %		0%
5516.22.90	Other	4.5 %		0%
5516.23.99	Other	8 %		0%
5516.24.90	Other	4.5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
5516.41.00	Unbleached or bleached	4.5 %		0%
5516.42.00	Dyed	4.5 %		0%
5516.43.00	Of yarns of different colours	4.5 %		0%
5516.44.00	Printed	4.5 %		0%
5516.91.99	Other	4.5 %		0%
5516.92.90	Other	4.5 %		0%
5516.94.90	Other	8 %		0%
5601.10.90	Other	12 %	5 %	0%
5601.21.29	Other	2 %	2 %	0%
5601.21.30	Articles of wadding	14 %		0%
5601.22.50	Articles of wadding	16 %		0%
5601.29.90	Other	2 %	2 %	0%
5602.10.90	Other	8 %	8 %	0%
5602.21.99	Other	8 %	8 %	0%
5602.29.00	Of other textile materials	8 %		0%
5602.90.90	Other	8 %	8 %	0%
5604.90.10	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated, excluding yarn solely of viscose, single, with a twist not exceeding 150 turns per metre	5 %		0%
5607.29.20	Other, of a circumference not exceeding 25.4 mm	10 %		0%
5607.29.90	Other	10 %		0%
5607.49.20	Other, of a circumference not exceeding 25.4 mm	10 %		0%
5607.49.90	Other	10 %		0%
5607.50.20	Other, of a circumference not exceeding 25.4 mm	10 %		0%
5607.50.90	Other	10 %		0%
5607.90.20	Other, of a circumference not exceeding 25.4 mm; Other, of jute or other textile bast fibres of heading 53.03	10 %		0%
5607.90.90	Other	10 %		0%
5608.11.90	Other	14 %		0%
5608.19.90	Other	14 %		0%
5608.90.90	Other	13 %		0%
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	14 %	14 %	0%
5701.10.10	Machine knotted	13 %	10 %	0%
5701.10.90	Other	6.5 %	0%	0%
5701.90.10	Machine knotted	12.5 %	8 %	0%
5701.90.90	Other	6.5 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
5702.10.00	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	12.5 %	8 %	0%
5702.31.00	Of wool or fine animal hair	12.5 %	8 %	0%
5702.32.00	Of man-made textile materials	12.5 %	8 %	0%
5702.39.00	Of other textile materials	12.5 %	8 %	0%
5702.41.00	Of wool or fine animal hair	12.5 %	8 %	0%
5702.42.00	Of man-made textile materials	14 %	10 %	0%
5702.49.00	Of other textile materials	14 %	10 %	0%
5702.50.10	Of straw, hemp, flax tow or jute	6.5 %	0%	0%
5702.50.90	Other	12.5 %	8 %	0%
5702.91.00	Of wool or fine animal hair	12.5 %	8 %	0%
5702.92.00	Of man-made textile materials	14 %	10 %	0%
5702.99.10	Of straw, hemp, flax tow or jute	6.5 %	0%	0%
5702.99.90	Other	12.5 %	8 %	0%
5703.10.10	Machine tufted	12.5 %	8 %	0%
5703.10.90	Other	10 %	0%	0%
5703.20.10	Machine tufted	12.5 %	8 %	0%
5703.20.90	Other	10 %	0%	0%
5703.30.10	Machine tufted	12.5 %	8 %	0%
5703.30.90	Other	10 %	0%	0%
5703.90.10	Machine tufted	12.5 %	8 %	0%
5703.90.90	Other	10 %	0%	0%
5704.10.00	Tiles, having a maximum surface area of 0.3 m ²	12.5 %	8 %	0%
5704.90.00	Other	12.5 %	8 %	0%
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	12 %	8 %	0%
5805.00.90	Other	14 %		0%
5811.00.10	Cotton piece goods	8 %		0%
5811.00.29	Other	8 %		0%
5811.00.90	Other	8 %		0%
5901.10.90	Other	8 %	8 %	0%
5901.90.10	Prepared painting canvas	7 %	0%	0%
5901.90.90	Other	8 %	8 %	0%
5902.10.00	Of nylon or other polyamides	5 %		0%
5902.20.00	Of polyesters	5 %		0%
5902.90.00	Other	5 %		0%
5903.10.19	Other	8 %	8 %	0%
5903.10.29	Other	8 %	8 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
5903.20.19	Other	8 %	8 %	0%
5903.20.23	Imitation leather, containing 60% or more by weight of man-made fibres, valued at \$13/m ² or more; Poromeric materials, with a water vapour permeability of 0.5 mg/cm ² /hr or more but not exceeding 11 mg/cm ² /hr, excluding materials with a backing composed solely of woven or knitted fabrics, for use in the manufacture of footwear	6.5 %	5 %	0%
5903.20.29	Other	8 %	8 %	0%
5903.90.10	Textile fabrics not containing man-made fibres	8 %	8 %	0%
5903.90.29	Other	8 %	8 %	0%
5904.10.00	Linoleum	7 %	5 %	0%
5904.90.10	Floor coverings, with a base consisting of needleloom felt or nonwovens	13.5 %	5 %	0%
5904.90.90	Other	18 %	12 %	0%
5905.00.10	Backed with wallpaper base (hanging stock), whether or not coated or pre-pasted; Of jute backed with paper	5 %	0%	0%
5905.00.90	Other	14 %	10 %	0%
5906.10.90	Other	8 %	8 %	0%
5906.91.99	Other	8 %	8 %	0%
5906.99.19	Other	8 %	8 %	0%
5906.99.22	Other, for use in the manufacture of conveyor or transmission belts or belting; Tire cord fabric for use in the manufacture of pneumatic tires	6.5 %		0%
5906.99.29	Other	8 %	8 %	0%
5907.00.13	Oilcloth	5 %	3 %	0%
5907.00.18	Other, not containing man-made fibres	8 %	8 %	0%
5907.00.19	Other, containing man-made fibres	8 %	8 %	0%
5907.00.29	Other	14 %		0%
5908.00.90	Other	14 %	10 %	0%
5909.00.10	Fire hose	12 %	10 %	0%
5909.00.90	Other	8 %	8 %	0%
5910.00.19	Other	5 %	0%	0%
5910.00.90	Other	5 %	5 %	0%
5911.10.90	Other	8 %	8 %	0%
5911.20.90	Other	8 %		0%
5911.31.10	Paper-making machine press felts and fabrics; Paper-making machine forming fabrics	4 %	0%	0%
5911.32.10	Paper-making machine press felts and fabrics; Paper-making machine forming fabrics	4 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
5911.40.90	Other	8 %	8 %	0%
5911.90.20	Other filters of a kind used on cigarette-tow presses	5 %	0%	0%
5911.90.90	Other	6 %	6 %	0%
6001.10.90	Other	8 %		0%
6001.21.00	Of cotton	8 %	8 %	0%
6001.22.90	Other	4.5 %		0%
6001.29.90	Other	8 %	8 %	0%
6001.91.00	Of cotton	8 %	8 %	0%
6001.92.90	Other	4.5 %		0%
6001.99.90	Other	8 %	8 %	0%
6002.40.40	Other, knitted netting or lace, of vegetable textile fibres, not containing any other textile fibres	6.5 %	5 %	0%
6002.40.90	Other	8 %		0%
6002.90.19	Other	6.5 %	5 %	0%
6002.90.90	Other	8 %		0%
6003.10.99	Other	8 %		0%
6003.20.40	Other lace, solely of vegetable textile fibres	6.5 %	5 %	0%
6003.20.90	Other	8 %		0%
6003.30.99	Other	8 %		0%
6003.40.99	Other	8 %		0%
6003.90.40	Other lace, solely of vegetable textile fibres	6.5 %	5 %	0%
6003.90.90	Other	8 %		0%
6004.10.19	Other	6.5 %	5 %	0%
6004.10.90	Other	4.5 %		0%
6004.90.30	Other lace of vegetable textile fibres, not containing any other textile fibres	6.5 %	5 %	0%
6004.90.90	Other	8 %		0%
6005.21.30	Other lace, solely of cotton or solely of cotton and other vegetable textile fibres	6.5 %	5 %	0%
6005.21.90	Other	8 %		0%
6005.22.30	Other lace, solely of cotton or solely of cotton and other vegetable textile fibres	6.5 %	5 %	0%
6005.22.90	Other	8 %		0%
6005.23.30	Other lace, solely of cotton or solely of cotton and other vegetable textile fibres	6.5 %	5 %	0%
6005.23.90	Other	8 %		0%
6005.24.30	Other lace, solely of cotton or solely of cotton and other vegetable textile fibres	6.5 %	5 %	0%
6005.24.90	Other	8 %		0%
6005.31.90	Other	8 %		0%
6005.32.90	Other	4.5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6005.33.99	Other	8 %		0%
6005.34.90	Other	4.5 %		0%
6005.41.90	Other	8 %		0%
6005.42.90	Other	8 %		0%
6005.43.99	Other	8 %		0%
6005.44.90	Other	8 %		0%
6005.90.29	Other	8 %		0%
6005.90.99	Other	6.5 %		0%
6006.21.10	Circular knit, solely of cotton yarns measuring less than 100 decitex per single yarn (100 metric number or more per single yarn)	8 %		0%
6006.21.90	Other	8 %		0%
6006.22.10	Circular knit, solely of cotton yarns measuring less than 100 decitex per single yarn (100 metric number or more per single yarn)	8 %		0%
6006.22.90	Other	4.5 %		0%
6006.23.29	Other	8 %		0%
6006.23.90	Other	8 %		0%
6006.24.10	Circular knit, solely of cotton yarns measuring less than 100 decitex per single yarn (100 metric number or more per single yarn)	8 %		0%
6006.24.90	Other	8 %		0%
6006.31.90	Other	8 %		0%
6006.32.90	Other	4.5 %		0%
6006.33.90	Other	8 %		0%
6006.34.90	Other	4.5 %		0%
6006.41.90	Other	8 %		0%
6006.42.90	Other	4.5 %		0%
6006.43.90	Other	8 %		0%
6006.44.90	Other	4.5 %		0%
6006.90.90	Other	8 %		0%
6101.20.00	Of cotton	18 %		0%
6101.30.00	Of man-made fibres	18 %		0%
6101.90.00	Of other textile materials	18 %		0%
6102.10.00	Of wool or fine animal hair	18 %		0%
6102.20.00	Of cotton	18 %		0%
6102.30.00	Of man-made fibres	18 %		0%
6102.90.00	Of other textile materials	18 %		0%
6103.10.10	Of wool or fine animal hair	18 %		0%
6103.10.90	Other	18 %		0%
6103.22.00	Of cotton	18 %		0%
6103.23.00	Of synthetic fibres	18 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6103.29.00	Of other textile materials	18 %		0%
6103.31.00	Of wool or fine animal hair	18 %		0%
6103.32.00	Of cotton	18 %		0%
6103.33.00	Of synthetic fibres	18 %		0%
6103.39.10	Of artificial fibres	18 %		0%
6103.39.90	Other	18 %		0%
6103.41.00	Of wool or fine animal hair	18 %		0%
6103.42.00	Of cotton	18 %		0%
6103.43.00	Of synthetic fibres	18 %		0%
6103.49.00	Of other textile materials	18 %		0%
6104.13.00	Of synthetic fibres	18 %		0%
6104.19.00	Of other textile materials	18 %		0%
6104.22.00	Of cotton	18 %		0%
6104.23.00	Of synthetic fibres	18 %		0%
6104.29.00	Of other textile materials	18 %		0%
6104.31.00	Of wool or fine animal hair	18 %		0%
6104.32.00	Of cotton	18 %		0%
6104.33.00	Of synthetic fibres	18 %		0%
6104.39.10	Of artificial fibres	18 %		0%
6104.39.90	Other	18 %		0%
6104.41.00	Of wool or fine animal hair	18 %		0%
6104.42.00	Of cotton	18 %		0%
6104.43.00	Of synthetic fibres	18 %		0%
6104.44.00	Of artificial fibres	18 %		0%
6104.49.00	Of other textile materials	18 %		0%
6104.51.00	Of wool or fine animal hair	18 %		0%
6104.52.00	Of cotton	18 %		0%
6104.53.00	Of synthetic fibres	18 %		0%
6104.59.10	Of artificial fibres	18 %		0%
6104.59.90	Other	18 %		0%
6104.61.00	Of wool or fine animal hair	18 %		0%
6104.62.00	Of cotton	18 %		0%
6104.63.00	Of synthetic fibres	18 %		0%
6104.69.00	Of other textile materials	18 %		0%
6105.10.00	Of cotton	18 %		0%
6105.20.00	Of man-made fibres	18 %		0%
6105.90.00	Of other textile materials	18 %		0%
6106.10.00	Of cotton	18 %		0%
6106.20.00	Of man-made fibres	18 %		0%
6106.90.00	Of other textile materials	18 %		0%
6107.11.90	Other	18 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6107.12.90	Other	18 %		0%
6107.19.00	Of other textile materials	18 %		0%
6107.21.00	Of cotton	18 %		0%
6107.22.00	Of man-made fibres	18 %		0%
6107.29.00	Of other textile materials	18 %		0%
6107.91.00	Of cotton	18 %		0%
6107.99.00	Of other textile materials	18 %		0%
6108.11.00	Of man-made fibres	18 %		0%
6108.19.00	Of other textile materials	18 %		0%
6108.21.00	Of cotton	18 %		0%
6108.22.90	Other	18 %		0%
6108.29.00	Of other textile materials	18 %		0%
6108.31.00	Of cotton	18 %		0%
6108.32.00	Of man-made fibres	18 %		0%
6108.39.00	Of other textile materials	18 %		0%
6108.91.00	Of cotton	18 %		0%
6108.92.00	Of man-made fibres	18 %		0%
6108.99.00	Of other textile materials	18 %		0%
6109.10.00	Of cotton	18 %		0%
6109.90.00	Of other textile materials	18 %		0%
6110.11.10	Women's or girls', valued at not less than \$20/kg	18 %	16 %	0%
6110.11.90	Other	18 %		0%
6110.12.10	Women's or girls', valued at not less than \$20/kg	18 %	16 %	0%
6110.12.90	Other	18 %		0%
6110.19.10	Women's or girls', valued at not less than \$20/kg	18 %	16 %	0%
6110.19.90	Other	18 %		0%
6110.20.00	Of cotton	18 %		0%
6110.30.00	Of man-made fibres	18 %		0%
6110.90.00	Of other textile materials	18 %		0%
6111.20.00	Of cotton	18 %		0%
6111.30.00	Of synthetic fibres	18 %		0%
6111.90.00	Of other textile materials	18 %		0%
6112.11.00	Of cotton	18 %		0%
6112.12.00	Of synthetic fibres	18 %		0%
6112.19.00	Of other textile materials	18 %		0%
6112.20.00	Ski suits	18 %		0%
6112.31.00	Of synthetic fibres	18 %		0%
6112.39.00	Of other textile materials	18 %		0%
6112.41.00	Of synthetic fibres	18 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6112.49.00	Of other textile materials	18 %		0%
6113.00.20	Diving suits	10 %	6 %	0%
6113.00.90	Other	18 %		0%
6114.20.00	Of cotton	18 %		0%
6114.30.00	Of man-made fibres	18 %		0%
6114.90.00	Of other textile materials	18 %		0%
6115.10.10	Panty hose and tights	18 %		0%
6115.10.91	Of wool or fine animal hair	16 %	13 %	0%
6115.10.99	Other	16 %		0%
6115.21.00	Of synthetic fibres, measuring per single yarn less than 67 decitex	18 %		0%
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	18 %		0%
6115.29.00	Of other textile materials	18 %		0%
6115.30.00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	16 %		0%
6115.94.00	Of wool or fine animal hair	16 %	13 %	0%
6115.95.00	Of cotton	16 %		0%
6115.96.00	Of synthetic fibres	16 %		0%
6115.99.00	Of other textile materials	16 %		0%
6116.10.00	Impregnated, coated or covered with plastics or rubber	18 %	16.5 %	0%
6116.91.00	Of wool or fine animal hair	18 %	16.5 %	0%
6116.92.00	Of cotton	18 %	16.5 %	0%
6116.93.00	Of synthetic fibres	18 %	16.5 %	0%
6116.99.00	Of other textile materials	18 %	16.5 %	0%
6117.10.90	Other	18 %		0%
6117.80.10	Badges and the like; Belts	12 %	10 %	0%
6117.80.90	Other	18 %		0%
6117.90.20	Of diving suits	10 %	5 %	0%
6117.90.90	Other	18 %	16.5 %	0%
6201.11.00	Of wool or fine animal hair	18 %		0%
6201.12.00	Of cotton	17 %		0%
6201.13.00	Of man-made fibres	18 %		0%
6201.19.00	Of other textile materials	17 %		0%
6201.91.00	Of wool or fine animal hair	18 %		0%
6201.92.10	Men's ski-jackets, solely of cotton	18 %		0%
6201.92.90	Other	17 %		0%
6201.93.00	Of man-made fibres	17 %		0%
6201.99.00	Of other textile materials	17 %		0%
6202.11.00	Of wool or fine animal hair	18 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6202.12.00	Of cotton	17 %		0%
6202.13.00	Of man-made fibres	18 %		0%
6202.19.00	Of other textile materials	16 %	10 %	0%
6202.91.00	Of wool or fine animal hair	18 %		0%
6202.92.00	Of cotton	17 %		0%
6202.93.00	Of man-made fibres	18 %		0%
6202.99.00	Of other textile materials	17 %		0%
6203.11.00	Of wool or fine animal hair	18 %		0%
6203.12.00	Of synthetic fibres	18 %		0%
6203.19.10	Of cotton or of artificial fibres	17 %		0%
6203.19.90	Other	17 %		0%
6203.22.00	Of cotton	17 %		0%
6203.23.00	Of synthetic fibres	18 %		0%
6203.29.10	Of wool or fine animal hair	18 %		0%
6203.29.90	Other	17 %		0%
6203.31.00	Of wool or fine animal hair	18 %		0%
6203.32.00	Of cotton	17 %		0%
6203.33.00	Of synthetic fibres	18 %		0%
6203.39.10	Of artificial fibres	17 %		0%
6203.39.90	Other	17 %		0%
6203.41.00	Of wool or fine animal hair	18 %		0%
6203.42.00	Of cotton	17 %		0%
6203.43.00	Of synthetic fibres	18 %		0%
6203.49.00	Of other textile materials	18 %		0%
6204.11.00	Of wool or fine animal hair	18 %		0%
6204.12.00	Of cotton	17 %		0%
6204.13.00	Of synthetic fibres	18 %		0%
6204.19.10	Of artificial fibres	18 %		0%
6204.19.90	Other	18 %		0%
6204.21.00	Of wool or fine animal hair	18 %		0%
6204.22.00	Of cotton	17 %		0%
6204.23.00	Of synthetic fibres	18 %		0%
6204.29.00	Of other textile materials	17 %		0%
6204.31.00	Of wool or fine animal hair	18 %		0%
6204.32.00	Of cotton	17 %		0%
6204.33.00	Of synthetic fibres	18 %		0%
6204.39.10	Of artificial fibres	17 %		0%
6204.39.90	Other	17 %		0%
6204.41.00	Of wool or fine animal hair	18 %		0%
6204.42.00	Of cotton	17 %		0%
6204.43.00	Of synthetic fibres	18 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6204.44.00	Of artificial fibres	18 %		0%
6204.49.00	Of other textile materials	16 %	10 %	0%
6204.51.00	Of wool or fine animal hair	18 %		0%
6204.52.00	Of cotton	17 %		0%
6204.53.00	Of synthetic fibres	18 %		0%
6204.59.10	Of artificial fibres	17 %		0%
6204.59.90	Other	17 %		0%
6204.61.00	Of wool or fine animal hair	18 %		0%
6204.62.00	Of cotton	17 %		0%
6204.63.00	Of synthetic fibres	18 %		0%
6204.69.00	Of other textile materials	17 %		0%
6205.20.00	Of cotton	17 %		0%
6205.30.00	Of man-made fibres	18 %		0%
6205.90.10	Of wool or fine animal hair	18 %		0%
6205.90.90	Other	18 %	10 %	0%
6206.10.00	Of silk or silk waste	16 %	10 %	0%
6206.20.00	Of wool or fine animal hair	18 %		0%
6206.30.00	Of cotton	17 %		0%
6206.40.00	Of man-made fibres	18 %		0%
6206.90.00	Of other textile materials	17 %		0%
6207.11.00	Of cotton	17 %		0%
6207.19.00	Of other textile materials	18 %		0%
6207.21.00	Of cotton	17 %		0%
6207.22.00	Of man-made fibres	18 %		0%
6207.29.00	Of other textile materials	16 %	10 %	0%
6207.91.00	Of cotton	17 %		0%
6207.99.10	Of man-made fibres	18 %		0%
6207.99.90	Other	17 %		0%
6208.11.00	Of man-made fibres	18 %		0%
6208.19.00	Of other textile materials	17 %		0%
6208.21.00	Of cotton	17 %		0%
6208.22.00	Of man-made fibres	18 %		0%
6208.29.00	Of other textile materials	16 %	10 %	0%
6208.91.00	Of cotton	17 %		0%
6208.92.00	Of man-made fibres	18 %		0%
6208.99.00	Of other textile materials	16 %	10 %	0%
6209.20.00	Of cotton	17 %		0%
6209.30.00	Of synthetic fibres	18 %		0%
6209.90.10	Of wool or fine animal hair	18 %		0%
6209.90.90	Other	18 %		0%
6210.10.90	Other	18 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6210.20.00	Other garments, of the type described in subheadings 6201.11 to 6201.19	18 %		0%
6210.30.00	Other garments, of the type described in subheadings 6202.11 to 6202.19	18 %		0%
6210.40.90	Other	18 %		0%
6210.50.90	Other	18 %		0%
6211.11.00	Men's or boys'	18 %		0%
6211.12.90	Other	18 %		0%
6211.20.00	Ski suits	18 %		0%
6211.32.00	Of cotton	17 %		0%
6211.33.10	Clerical or ecclesiastical garments or vestments	7.5 %	6.5 %	0%
6211.33.90	Other	18 %		0%
6211.39.10	Of wool or fine animal hair	18 %		0%
6211.39.90	Other	17 %		0%
6211.41.00	Of wool or fine animal hair	18 %		0%
6211.42.00	Of cotton	17 %		0%
6211.43.10	Saris	6 %	0%	0%
6211.43.20	Clerical or ecclesiastical garments or vestments	7.5 %	6.5 %	0%
6211.43.90	Other	18 %		0%
6211.49.10	Saris	6 %	0%	0%
6211.49.20	Clerical or ecclesiastical garments or vestments	7.5 %	6.5 %	0%
6211.49.90	Other	17 %		0%
6212.10.00	Brassières	18 %		0%
6212.20.00	Girdles and panty-girdles	18 %		0%
6212.30.00	Corselettes	18 %		0%
6212.90.00	Other	18 %		0%
6213.20.00	Of cotton	9 %	8 %	0%
6213.90.10	Of silk or silk waste	9 %	8 %	0%
6213.90.90	Other	13 %		0%
6214.10.90	Other	9 %	8 %	0%
6214.20.90	Other	18 %		0%
6214.30.90	Other	18 %		0%
6214.40.00	Of artificial fibres	18 %		0%
6214.90.00	Of other textile materials	18 %		0%
6215.10.00	Of silk or silk waste	16 %	10 %	0%
6215.20.00	Of man-made fibres	18 %		0%
6215.90.00	Of other textile materials	18 %		0%
6216.00.00	Gloves, mittens and mitts.	18 %	16.5 %	0%
6217.10.10	For clerical or ecclesiastical garments or vestments	7.5 %	6.5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6217.10.90	Other	15 %		0%
6217.90.90	Other	18 %		0%
6301.10.00	Electric blankets	17 %		0%
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	17 %	12 %	0%
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton	17 %		0%
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	17 %	12 %	0%
6301.90.00	Other blankets and travelling rugs	17 %	12 %	0%
6302.10.00	Bed linen, knitted or crocheted	18 %		0%
6302.21.00	Of cotton	17 %		0%
6302.22.00	Of man-made fibres	18 %		0%
6302.29.00	Of other textile materials	17 %		0%
6302.31.00	Of cotton	17 %		0%
6302.32.00	Of man-made fibres	18 %		0%
6302.39.00	Of other textile materials	17 %		0%
6302.40.00	Table linen, knitted or crocheted	18 %		0%
6302.51.00	Of cotton	17 %		0%
6302.53.10	For decorating churches	7.5 %	6.5 %	0%
6302.53.90	Other	18 %		0%
6302.59.10	Of flax	9 %	0%	0%
6302.59.90	Other	17 %		0%
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	17 %		0%
6302.91.00	Of cotton	17 %		0%
6302.93.00	Of man-made fibres	18 %		0%
6302.99.10	Of flax	16 %	12 %	0%
6302.99.90	Other	17 %		0%
6303.12.00	Of synthetic fibres	18 %		0%
6303.19.00	Of other textile materials	18 %		0%
6303.91.00	Of cotton	17 %		0%
6303.92.10	Made up from fabrics of tariff item No. 5407.61.19	18 %		0%
6303.92.90	Other	18 %		0%
6303.99.00	Of other textile materials	18 %		0%
6304.11.00	Knitted or crocheted	18 %		0%
6304.19.00	Other	18 %		0%
6304.91.10	Seat covers for motor vehicles	15.5 %		0%
6304.91.90	Other	18 %		0%
6304.92.10	Seat covers for motor vehicles	15.5 %		0%
6304.92.90	Other	17 %		0%
6304.93.10	Seat covers for motor vehicles	15.5 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6304.93.90	Other	18 %		0%
6304.99.10	Seat covers for motor vehicles	15.5 %		0%
6304.99.90	Other	17 %		0%
6305.10.00	Of jute or of other textile bast fibres of heading 53.03	5 %	0%	0%
6305.20.00	Of cotton	17 %		0%
6305.32.00	Flexible intermediate bulk containers	18 %		0%
6305.33.00	Other, of polyethylene or polypropylene strip or the like	18 %		0%
6305.39.00	Other	18 %		0%
6305.90.00	Of other textile materials	5 %	0%	0%
6306.12.00	Of synthetic fibres	18 %		0%
6306.19.00	Of other textile materials	17 %		0%
6306.22.00	Of synthetic fibres	18 %		0%
6306.29.00	Of other textile materials	17 %		0%
6306.30.00	Sails	16 %	10 %	0%
6306.40.00	Pneumatic mattresses	12 %	8 %	0%
6306.91.00	Of cotton	17 %		0%
6306.99.00	Of other textile materials	18 %		0%
6307.10.10	Industrial shop towels, hemmed, of a width of 43 cm or more but not exceeding 56 cm and a length of 43 cm or more but not exceeding 61 cm, of unbleached woven fabrics solely of cotton or of cotton and man-made fibres, measuring per single yarn 420 decitex to 1,000 decitex and having not less than 78 yarns but not more than 133 yarns per 10 cm in the warp and not less than 78 yarns but not more than 137 yarns per 10 cm in the weft, of a weight of 135 g/m ² or more but not exceeding 203 g/m ²	17 %	0%	0%
6307.10.90	Other	17 %		0%
6307.20.00	Life-jackets and life-belts	17 %		0%
6307.90.20	Furnishing articles for decorating churches	7.5 %	6.5 %	0%
6307.90.30	Belts for occupational use	12 %	8 %	0%
6307.90.40	Furniture moving pads	17 %		0%
6307.90.91	Solely of jute	9 %	0%	0%
6307.90.92	Of silk	16 %	8 %	0%
6307.90.93	Of cotton or other vegetable textile fibres, except solely of jute	17 %		0%
6307.90.99	Of other textile materials	18 %		0%
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	18 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6309.00.90	Other	18 %		0%
6401.10.11	Riding boots solely of rubber	20 %	0%	0%
6401.10.19	Other	20 %		0%
6401.10.20	Of plastics	20 %		0%
6401.92.11	Of rubber	20 %	0%	0%
6401.92.12	Of plastics	20 %		0%
6401.92.30	Sandals solely of rubber	20 %	0%	0%
6401.92.91	Of rubber	20 %		0%
6401.92.92	Of plastics	20 %		0%
6401.99.11	Riding boots solely of rubber; Sandals solely of rubber	20 %	0%	0%
6401.99.12	Unfinished footwear consisting of an outer sole and an incomplete upper	10 %		0%
6401.99.19	Other	20 %		0%
6401.99.20	Of plastics	20 %		0%
6402.12.20	Cross-country ski footwear	18 %		0%
6402.12.30	Snowboard boots	17.5 %		0%
6402.19.10	Soccer, other football, baseball or bowling footwear	17.5 %		0%
6402.19.90	Other	17.5 %		0%
6402.20.11	Sandals solely of rubber	16 %	0%	0%
6402.20.19	Other	16 %		0%
6402.20.20	Of plastics	18 %		0%
6402.91.10	Incorporating a protective metal toe-cap	17.5 %		0%
6402.91.90	Other	17.5 %		0%
6402.99.10	Incorporating a protective metal toe-cap	17.5 %		0%
6402.99.90	Other	17.5 %		0%
6403.12.20	Cross-country ski footwear	18 %		0%
6403.12.30	Snowboard boots	18 %		0%
6403.19.20	Other footwear for riding, golfing, hiking, climbing, curling, bowling, skating or training including track and running	18 %		0%
6403.19.90	Other	18 %		0%
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	18 %		0%
6403.40.00	Other footwear, incorporating a protective metal toe-cap	18 %		0%
6403.51.00	Covering the ankle	18 %		0%
6403.59.20	Other women's footwear, valued at \$30 or more per pair	11 %		0%
6403.59.90	Other	18 %		0%
6403.91.00	Covering the ankle	18 %		0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6403.99.30	Other women's footwear, valued at \$30 or more per pair	11 %		0%
6403.99.90	Other	18 %		0%
6404.11.11	Hiking footwear	16 %	13 %	0%
6404.11.19	Other	16 %	13 %	0%
6404.11.91	Hiking footwear	18 %		0%
6404.11.99	Other	18 %		0%
6404.19.20	For clerical or ecclesiastical use	7.5 %	6.5 %	0%
6404.19.30	Other, with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with a minimum per cent cover of 99%, solely of vegetable textile fibres, of a weight of 200 g/m ² or more, excluding coatings or laminations	16 %	13 %	0%
6404.19.90	Other	18 %		0%
6404.20.90	Other	18 %		0%
6405.10.90	Other	18 %		0%
6405.20.20	Other footwear with outer soles and uppers of wool felt	18 %		0%
6405.20.90	Other	18 %		0%
6405.90.00	Other	18 %		0%
6406.10.11	Uppers, the external surface of which is 50% or more of textile materials	15.5 %		0%
6406.10.19	Other	15.5 %		0%
6406.10.90	Other	8 %	5 %	0%
6406.20.00	Outer soles and heels, of rubber or plastics	2.5 %	2 %	0%
6406.99.20	Gaiters or leggings of textile material	10 %	5 %	0%
6406.99.90	Other	5 %	4 %	0%
6504.00.90	Other	12.5 %	10 %	0%
6505.10.00	Hair-nets	15.5 %		0%
6505.90.39	Other	12.5 %	10 %	0%
6505.90.40	Other hats, hoods, caps, bonnets or berets	12.5 %	10 %	0%
6505.90.90	Other	15.5 %		0%
6506.10.90	Other	8.5 %	5 %	0%
6506.91.00	Of rubber or of plastics	9 %	5 %	0%
6506.99.10	Of paper, leather or feathers	5 %	5 %	0%
6506.99.20	Of furskin	8 %	5 %	0%
6506.99.90	Other	12.5 %	10 %	0%
6601.10.00	Garden or similar umbrellas	7 %	5 %	0%
6601.91.00	Having a telescopic shaft	7.5 %	5 %	0%
6601.99.00	Other	7.5 %	5 %	0%
6602.00.90	Other	7 %	5 %	0%
6701.00.10	Articles of feathers or down	4.5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6701.00.90	Other	4.5 %	3 %	0%
6702.10.00	Of plastics	5 %	5 %	0%
6702.90.90	Other	6.5 %	5 %	0%
6704.11.00	Complete wigs	15.5 %	0%	0%
6704.19.00	Other	15.5 %	0%	0%
6704.20.00	Of human hair	15.5 %	0%	0%
6704.90.00	Of other materials	15.5 %	0%	0%
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	3.5 %	0%	0%
6802.10.90	Other	8 %	5 %	0%
6802.21.00	Marble, travertine and alabaster	3.5 %	0%	0%
6802.23.00	Granite	3.5 %	0%	0%
6802.29.00	Other stone	5 %	0%	0%
6802.91.00	Marble, travertine and alabaster	6 %	0%	0%
6802.92.00	Other calcareous stone	6.5 %	3 %	0%
6802.93.00	Granite	6.5 %	6.5 %	0%
6802.99.00	Other stone	6.5 %	6.5 %	0%
6803.00.90	Other	6.5 %	6.5 %	0%
6807.10.00	In rolls	6.5 %	0%	0%
6807.90.00	Other	2.5 %	0%	0%
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	4 %	0%	0%
6809.11.00	Faced or reinforced with paper or paperboard only	6 %	0%	0%
6809.19.00	Other	6.5 %	3 %	0%
6809.90.90	Other	6.5 %	3 %	0%
6810.11.00	Building blocks and bricks	3 %	0%	0%
6810.19.00	Other	5 %	0%	0%
6810.91.00	Prefabricated structural components for building or civil engineering	5 %	0%	0%
6810.99.00	Other	5 %	0%	0%
6811.40.00	Containing asbestos	5 %	0%	0%
6811.81.00	Corrugated sheets	5 %	0%	0%
6811.82.00	Other sheets, panels, tiles and similar articles	5 %	0%	0%
6811.83.00	Tubes, pipes and tube or pipe fittings	5 %	0%	0%
6811.89.00	Other articles	5 %	0%	0%
6812.91.00	Clothing, clothing accessories, footwear and headgear	15.5 %		0%
6813.20.11	For motor vehicles of heading 87.02, 87.03, 87.04 or 87.05	7 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6813.20.19	Other	5 %	5 %	0%
6813.81.10	For motor vehicles of heading 87.02, 87.03, 87.04 or 87.05	7 %	0%	0%
6813.81.90	Other	5 %	5 %	0%
6815.10.90	Other	2 %	2 %	0%
6815.20.00	Articles of peat	4.5 %	0%	0%
6815.99.20	Signs	7 %	3 %	0%
6815.99.90	Other	5 %	0%	0%
6904.10.00	Building bricks	3 %	0%	0%
6904.90.10	Flooring blocks	3 %	0%	0%
6904.90.20	Support or filler tiles and the like	8 %	5 %	0%
6905.10.00	Roofing tiles	6.5 %	0%	0%
6905.90.00	Other	7 %	5 %	0%
6907.10.00	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	8 %	0%	0%
6907.90.00	Other	8 %	0%	0%
6908.10.00	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	8 %	5 %	0%
6908.90.10	Tiles with a surface area of 103 cm ² or more	8 %	0%	0%
6908.90.90	Other	8 %	5 %	0%
6909.11.00	Of porcelain or china	4.5 %	0%	0%
6909.12.90	Other	4.5 %	0%	0%
6909.19.90	Other	4.5 %	0%	0%
6909.90.00	Other	7 %	0%	0%
6910.10.10	Water closet pans (toilet bowls) and flushing cisterns (toilet tanks) or combinations thereof	7.5 %	5 %	0%
6910.10.90	Other	7.5 %	0%	0%
6910.90.00	Other	7.5 %	0%	0%
6911.10.20	Other undecorated tableware for use in the manufacture of decorated tableware by kiln-fired decoration	4.5 %	0%	0%
6911.10.90	Other	7 %	0%	0%
6911.90.00	Other	5.5 %	5 %	0%
6912.00.20	Other, undecorated tableware of semi-porcelain or white granite for use in the manufacture of decorated tableware by kiln-fired decoration	4.5 %	0%	0%
6912.00.90	Other	7 %	3 %	0%
6913.10.00	Of porcelain or china	6.5 %	0%	0%
6913.90.90	Other	6.5 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
6914.10.90	Other	7 %	5 %	0%
6914.90.00	Other	7 %	5 %	0%
7019.40.99	Other	10.5 %		0%
7020.00.90	Other	6.5 %	3 %	0%
7113.11.10	Findings, not plated or clad	5 %	0%	0%
7113.11.90	Other	8.5 %	5 %	0%
7113.19.10	Findings, not plated or clad	5 %	0%	0%
7113.19.90	Other	6.5 %	5 %	0%
7113.20.10	Findings	5 %	0%	0%
7113.20.90	Other	8.5 %	5 %	0%
7114.11.00	Of silver, whether or not plated or clad with other precious metal	5.5 %	4 %	0%
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	5.5 %	4 %	0%
7114.20.00	Of base metal clad with precious metal	5.5 %	4 %	0%
7116.10.00	Of natural or cultured pearls	8.5 %	5 %	0%
7116.20.90	Other	6.5 %	5 %	0%
7117.11.00	Cuff-links and studs	8 %	5 %	0%
7117.19.90	Other	8.5 %	5 %	0%
7117.90.00	Other	8.5 %	5 %	0%
7118.10.00	Coin (other than gold coin), not being legal tender	6.5 %	3 %	0%
7302.30.00	Switch blades, crossing frogs, point rods and other crossing pieces	6.5 %	5 %	0%
7307.29.20	For installation between the wellhead assembly or surface oil pumping unit and the field marketing valve at oil or natural gas wells	4.5 %	4.5 %	0%
7315.20.00	Skid chain	6 %	3 %	0%
7316.00.20	Of a weight of less than 18 kg	6 %	0%	0%
7319.20.00	Safety pins	7 %	3 %	0%
7319.30.10	Specially designed for marking systems	2.5 %	0%	0%
7319.30.90	Other	7 %	3 %	0%
7319.90.10	Sewing, darning or embroidery needles	7 %	3 %	0%
7319.90.90	Other	7 %	0%	0%
7321.11.10	Non-portable stoves or ranges (including those specially designed for use on boats)	8 %	5 %	0%
7321.11.90	Other	8 %	5 %	0%
7321.12.00	For liquid fuel	8 %	5 %	0%
7321.19.10	Non-portable stoves or ranges (including those specially designed for use on boats)	8 %	5 %	0%
7321.19.90	Other	8 %	5 %	0%
7321.81.00	For gas fuel or for both gas and other fuels	7 %	5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
7321.82.00	For liquid fuel	7 %	5 %	0%
7321.89.00	Other, including appliances for solid fuel	7 %	5 %	0%
7321.90.21	Cooking chambers	8 %	5 %	0%
7321.90.22	Top surface panels	8 %	5 %	0%
7321.90.23	Door assemblies, incorporating at least two of the following: inner panel, outer panel, window, insulation	8 %	5 %	0%
7321.90.29	Other	8 %	5 %	0%
7321.90.90	Other	8 %	5 %	0%
7322.11.00	Of cast iron	7 %	0%	0%
7322.19.00	Other	7 %	0%	0%
7322.90.10	For heating buildings	7.5 %	5 %	0%
7322.90.20	Process air heaters; Switch heaters and sensing heads (hot air and oil fired), horizontal air curtains, for railway tracks	7.5 %	0%	0%
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	6.5 %	3 %	0%
7323.91.00	Of cast iron, not enamelled	6.5 %	5 %	0%
7323.92.00	Of cast iron, enamelled	6.5 %	5 %	0%
7323.93.00	Of stainless steel	6.5 %	5 %	0%
7323.94.00	Of iron (other than cast iron) or steel, enamelled	6.5 %	5 %	0%
7323.99.00	Other	6.5 %	5 %	0%
7324.10.00	Sinks and wash basins, of stainless steel	7 %	5 %	0%
7324.21.00	Of cast iron, whether or not enamelled	7 %	5 %	0%
7324.29.90	Other	7 %	5 %	0%
7324.90.00	Other, including parts	6.5 %	5 %	0%
7325.10.00	Of non-malleable cast iron	6 %	5 %	0%
7325.99.91	In the rough	6 %	5 %	0%
7325.99.99	Other	6.5 %	5 %	0%
7326.19.90	Other	6.5 %	5 %	0%
7326.20.00	Articles of iron or steel wire	6.5 %	5 %	0%
7326.90.90	Other	6.5 %	3 %	0%
7418.11.00	Pot scourers and scouring or polishing pads, gloves and the like	3 %	0%	0%
7418.19.00	Other	3 %	0%	0%
7418.20.00	Sanitary ware and parts thereof	3 %	0%	0%
7419.10.00	Chain and parts thereof	3 %	0%	0%
7419.91.90	Other	3 %	0%	0%
7419.99.20	Caskets or coffins	9.5 %	5 %	0%
7419.99.90	Other	3 %	0%	0%
7508.90.90	Other	3 %	0%	0%
7607.20.90	Other	4.5 %	4.5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
7609.00.00	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves).	2 %	2 %	0%
7610.10.00	Doors, windows and their frames and thresholds for doors	6.5 %	5 %	0%
7610.90.00	Other	6.5 %	5 %	0%
7612.10.00	Collapsible tubular containers	6.5 %	5 %	0%
7612.90.10	Aerosol containers, excluding three-piece cans without inserts having a base diameter of 50 mm or more but not exceeding 80 mm	6.5 %	2.5 %	0%
7612.90.90	Other	6.5 %	5 %	0%
7615.11.00	Pot scourers and scouring or polishing pads, gloves and the like	6.5 %	5 %	0%
7615.19.00	Other	6.5 %	5 %	0%
7615.20.00	Sanitary ware and parts thereof	6.5 %	0%	0%
7616.91.00	Cloth, grill, netting and fencing, of aluminium wire	6.5 %	5 %	0%
7616.99.90	Other	6.5 %	5 %	0%
7907.00.20	Discs or slugs, containing by weight 90% or more of zinc; Gutters, roof capping, skylight frames and other fabricated building components; Zinc tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	3 %	0%	0%
7907.00.90	Other	3 %	3 %	0%
8007.00.90	Other	3 %	0%	0%
8201.10.00	Spades and shovels	5 %	3 %	0%
8201.20.90	Other	6 %	5 %	0%
8201.30.90	Other	6 %	5 %	0%
8201.40.90	Other	6 %	5 %	0%
8201.60.90	Other	11 %	0%	0%
8201.90.90	Other	6.5 %	5 %	0%
8202.10.00	Hand saws	7 %	5 %	0%
8203.10.00	Files, rasps and similar tools	6.5 %	0%	0%
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools	6.5 %	5 %	0%
8203.30.10	Shears	11 %	0%	0%
8203.30.90	Other	6.5 %	5 %	0%
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools	6.5 %	5 %	0%
8204.11.00	Non-adjustable	7 %	5 %	0%
8204.12.00	Adjustable	7 %	5 %	0%
8204.20.00	Interchangeable spanner sockets, with or without handles	6.5 %	5 %	0%
8205.10.10	Die stocks	4 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8205.10.90	Other	7 %	5 %	0%
8205.20.90	Other	7 %	5 %	0%
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	7 %	5 %	0%
8205.40.00	Screwdrivers	7 %	5 %	0%
8205.51.90	Other	6.5 %	5 %	0%
8205.59.20	Stapling or tacking guns, and hammer tackers not operated by an independent hammer	2.5 %	0%	0%
8205.59.90	Other	6.5 %	5 %	0%
8205.60.00	Blow lamps	6 %	0%	0%
8205.70.90	Other	6.5 %	5 %	0%
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	7 %	5 %	0%
8205.90.00	Sets of articles of two or more of the foregoing subheadings	6.5 %	5 %	0%
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	6.5 %	5 %	0%
8207.90.10	Ball points, bushing bits, chisels, clay spades, front spades, drivers (for pipes, pins and spikes) and star drills, for portable power tools; Cutting tools, carbide tipped, for wood working; Nozzles for vacuum cleaners	9 %	2.5 %	0%
8210.00.10	Grape crushers for domestic purposes	6 %	0%	0%
8211.10.10	Table cutlery	11 %	8 %	0%
8211.10.90	Other	7 %	0%	0%
8211.91.10	Carving knives	7 %	0%	0%
8211.91.90	Other	11 %	8 %	0%
8211.92.00	Other knives having fixed blades	7 %	0%	0%
8211.93.00	Knives having other than fixed blades	5 %	0%	0%
8211.94.90	Other	3.5 %	0%	0%
8211.95.11	Of carving knives	7 %	0%	0%
8211.95.12	Hollow stainless steel handles, further manufactured than welded, of table knives other than carving knives	10 %	0%	0%
8211.95.19	Other	11 %	8 %	0%
8211.95.20	Of other knives having fixed blades	7 %	0%	0%
8211.95.30	Of knives having other than fixed blades	5 %	0%	0%
8212.10.00	Razors	6.5 %	0%	0%
8212.20.00	Safety razor blades, including razor blade blanks in strips	6 %	0%	0%
8213.00.10	Scissors and shears	11 %	0%	0%
8213.00.20	Blanks	3.5 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8213.00.30	Blades	6.5 %	0%	0%
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	6.5 %	5 %	0%
8214.20.00	Manicure or pedicure sets and instruments (including nail files)	6.5 %	5 %	0%
8214.90.90	Other	7 %	5 %	0%
8215.10.10	Containing spoons, knives and forks, of a kind used at the table	11 %	8 %	0%
8215.10.90	Other	7 %	5 %	0%
8215.20.10	Containing spoons, knives and forks, of a kind used at the table	11 %	8 %	0%
8215.20.90	Other	6.5 %	5 %	0%
8215.91.10	Spoons or forks, of a kind used at the table	11 %	8 %	0%
8215.91.90	Other	7 %	5 %	0%
8215.99.10	Spoons or forks, of a kind used at the table	11 %	8 %	0%
8215.99.90	Other	6.5 %	5 %	0%
8301.10.00	Padlocks	6.5 %	5 %	0%
8301.40.90	Other	6.5 %	3 %	0%
8301.50.00	Clasps and frames with clasps, incorporating locks	6.5 %	0%	0%
8301.70.10	To be employed as original equipment in the manufacture of passenger automobiles, trucks or buses	2.5 %	2.5 %	0%
8301.70.90	Other	6.5 %	3 %	0%
8302.10.90	Other	5.5 %	3 %	0%
8302.20.00	Castors	5.5 %	5 %	0%
8302.30.90	Other	6 %	6 %	0%
8302.41.90	Other	3.5 %	3 %	0%
8302.42.00	Other, suitable for furniture	3.5 %	3 %	0%
8302.49.20	Fittings for coffins	9.5 %	0%	0%
8302.49.90	Other	3.5 %	0%	0%
8302.50.00	Hat-racks, hat-pegs, brackets and similar fixtures	6.5 %	0%	0%
8302.60.90	Other	6.5 %	0%	0%
8303.00.00	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%
8304.00.00	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 94.03.	6.5 %	5 %	0%
8305.10.90	Other	2.5 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8305.20.00	Staples in strips	6.5 %	5 %	0%
8305.90.00	Other, including parts	6.5 %	5 %	0%
8306.10.90	Other	6.5 %	5 %	0%
8306.21.00	Plated with precious metal	5 %	5 %	0%
8306.29.00	Other	6.5 %	5 %	0%
8306.30.00	Photograph, picture or similar frames; mirrors	6 %	5 %	0%
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	7 %	3 %	0%
8402.11.00	Watertube boilers with a steam production exceeding 45 tonnes per hour	4 %	0%	0%
8402.12.00	Watertube boilers with a steam production not exceeding 45 tonnes per hour	2 %	0%	0%
8402.19.00	Other vapour generating boilers, including hybrid boilers	4 %	0%	0%
8402.20.00	Super-heated water boilers	2 %	0%	0%
8402.90.00	Parts	2 %	0%	0%
8404.10.10	Economizers	2 %	0%	0%
8407.29.20	Inboard engines	6 %	0%	0%
8410.11.10	Hydraulic turbines	6.5 %	2.5 %	0%
8410.12.10	Hydraulic turbines	6.5 %	2.5 %	0%
8410.13.10	Hydraulic turbines	6.5 %	2.5 %	0%
8410.90.20	Other parts of hydraulic turbines	6.5 %	0%	0%
8411.82.90	Other	6.5 %	2.5 %	0%
8413.11.10	For dispensing gasoline, diesel fuel, liquid natural gas or liquid propane	6 %	0%	0%
8413.19.10	For dispensing fuel oil; Skid-mounted pumps for dispensing fuel for helicopters	6 %	0%	0%
8413.70.99	Other	4 %	0%	0%
8414.51.10	Personal fans, mains powered; Table fans, single or variable speed, oscillating	8 %	2.5 %	0%
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	6 %	0%	0%
8415.81.10	The following, excluding mini-split heat pumps and air conditioner units: Single packaged or split-system, of a heat transfer capacity not exceeding 15.8 kW (53,900 BTU per hour); Water source, vertical, horizontal and console types, of a heat transfer capacity not exceeding 34.8 kW (118,700 BTU per hour)	6 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8415.82.91	Central station air handlers; Combination terminal units, water source or air to air, of a heat transfer capacity not exceeding 5.8 kW (19,800 BTU per hour); Fan coil units; For off-highway vehicles; For humidity and dust sensitive areas, of a heat transfer capacity not exceeding 71.1 kW (242,700 BTU per hour); Single packaged, combination, of a heat transfer capacity not exceeding 15.8 kW (53,900 BTU per hour); Split-system, of a heat transfer capacity not exceeding 47.4 kW (161,800 per hour); Water source, of a heat transfer capacity not exceeding 34.8 kW (118,700 BTU per hour)	6 %	0%	0%
8418.10.90	Other	8 %	5 %	0%
8418.21.00	Compression-type	8 %	5 %	0%
8418.29.00	Other	8 %	5 %	0%
8418.30.10	Household type	8 %	0%	0%
8418.40.10	Blood bank type; Household type; With minimum temperature capability to -85°C at 30°C ambient	8 %	0%	0%
8418.50.10	Refrigerating or refrigerating-freezing type	7 %	5 %	0%
8418.50.21	Display counter; Ice merchandisers; Reach-in frozen food and ice cream merchandisers, sliding, swing glass or solid door, with capacities not exceeding 2.3 m ³	6 %	0%	0%
8418.61.20	Commercial refrigerating installations (store type)	7 %	0%	0%
8418.91.20	For the goods of tariff item No. 8418.50.21, 8418.61.91 or 8418.69.00	6 %	0%	0%
8419.11.00	Instantaneous gas water heaters	6.5 %	0%	0%
8419.19.00	Other	6.5 %	0%	0%
8422.11.90	Other	8 %	0%	0%
8423.10.00	Personal weighing machines, including baby scales; household scales	6.5 %	0%	0%
8424.10.00	Fire extinguishers, whether or not charged	6.5 %	0%	0%
8450.11.10	Household type, not including machines which both wash and dry	8 %	5 %	0%
8450.12.00	Other machines, with built-in centrifugal dryer	8 %	5 %	0%
8450.19.00	Other	8 %	5 %	0%
8451.21.00	Each of a dry linen capacity not exceeding 10 kg	8 %	5 %	0%
8451.30.10	Accessory steam irons for commercial laundries; Vacuum and heated pressing tables	6 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8451.40.10	Carpet shampoers; Carpet, drapery and upholstery cleaning machines; Fish net washing machines	6 %	0%	0%
8452.40.10	For domestic sewing machines	9 %	0%	0%
8476.21.10	For vending in-cup hot beverages, with no more than three selections	6 %	0%	0%
8476.81.10	For vending French fried potatoes or chicken nuggets	6 %	0%	0%
8476.89.10	For dispensing tampons or sanitary napkins	6 %	0%	0%
8477.80.91	For blending plastics.	6.5 %	0%	0%
8479.89.20	Carpet sweepers; Electric motor driven household air humidifiers or air dehumidifiers, excluding appliances of heading 84.15 or 84.24; Munition cartridge loaders, excluding shot shell cartridge loaders and automatic loaders for small arms ammunition	7.5 %	0%	0%
8502.39.10	The following, excluding 400 Hz frequency changers: Gas turbine-driven, excluding aero-derivative generator sets with a range of 40 to 50 MW; Hydraulic turbine-driven; Steam turbine-driven, excluding generator sets of an output exceeding 60 MW; Thermo-electric DC	4 %	2.5 %	0%
8506.10.90	Other	7 %	5 %	0%
8506.30.00	Mercuric oxide	7 %	0%	0%
8506.40.00	Silver oxide	7 %	0%	0%
8506.50.90	Other	7 %	5 %	0%
8506.60.00	Air-zinc	7 %	5 %	0%
8506.80.90	Other	7 %	5 %	0%
8507.20.90	Other	7 %	7 %	0%
8507.40.90	Other	7 %	7 %	0%
8507.80.90	Other	7 %	7 %	0%
8508.11.00	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 litres	8 %	3 %	0%
8508.19.10	Industrial vacuum cleaners	7.5 %	0%	0%
8508.19.90	Other	8 %	3 %	0%
8508.60.00	Other vacuum cleaners	7.5 %	0%	0%
8508.70.90	Other	8 %	0%	0%
8509.40.10	Grape crushers for domestic purposes	8 %	0%	0%
8509.80.10	Ultrasonic vaporizers	8 %	0%	0%
8509.90.90	Other	3 %	0%	0%
8510.20.10	For cutting pet hair; Alternating current-powered, for cutting human hair	6 %	2.5 %	0%
8512.10.00	Lighting or visual signalling equipment of a kind used on bicycles	5.5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8512.30.90	Other	6.5 %	6.5 %	0%
8512.40.00	Windscreen wipers, defrosters and demisters	6 %	6 %	0%
8513.10.90	Other	7 %	5 %	0%
8513.90.90	Other	3.5 %	0%	0%
8516.10.90	Other	6.5 %	0%	0%
8516.21.00	Storage heating radiators	8 %	0%	0%
8516.29.00	Other	7 %	5 %	0%
8516.32.90	Other	6.5 %	5 %	0%
8516.33.10	Wall mounted	6 %	0%	0%
8516.60.20	Ovens and cookers (cooking stoves or ranges)	8 %	5 %	0%
8516.60.90	Other	8 %	5 %	0%
8516.71.10	Coffee makers	9 %	5 %	0%
8516.71.20	Tea makers	8 %	5 %	0%
8516.72.90	Other	6 %	0%	0%
8516.79.90	Other	6.5 %	5 %	0%
8517.69.90	Other	6 %	0%	0%
8518.21.00	Single loudspeakers, mounted in their enclosures	6.5 %	0%	0%
8518.22.00	Multiple loudspeakers, mounted in the same enclosure	6.5 %	0%	0%
8518.29.90	Other	6.5 %	0%	0%
8518.30.99	Other	4.5 %	0%	0%
8518.40.90	Other	6.5 %	0%	0%
8518.50.00	Electric sound amplifier sets	6.5 %	3 %	0%
8518.90.30	Of other audio-frequency electric amplifiers; Of telephone handsets; Other, of loudspeakers	4 %	0%	0%
8518.90.90	Other	4.5 %	0%	0%
8519.20.90	Other	5 %	0%	0%
8519.30.10	With automatic record changing mechanism	3.5 %	0%	0%
8519.81.29	Other	5 %	0%	0%
8519.81.31	Using magnetic tape	5 %	0%	0%
8519.81.99	Other	5 %	0%	0%
8519.89.90	Other	5 %	0%	0%
8521.90.90	Other	6 %	0%	0%
8523.21.10	Cards incorporating an unrecorded magnetic stripe	8.5 %	0%	0%
8523.21.20	Cards incorporating a recorded magnetic stripe	6 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8523.29.20	Of a musical nature, including recordings of operas, operettas, musical comedies and other recordings having a significant musical content; Recordings of music hall and cabaret numbers, whether musical or not, including monologues and soliloquies and other recordings of a similar entertainment character; Of an advertising character not including radio or television commercials imported for reference purposes only; Video recordings, not including news features or current events	7 %	0%	0%
8523.40.90	Other	6 %	0%	0%
8523.51.90	Other	6 %	0%	0%
8523.59.90	Other	6 %	0%	0%
8523.80.90	Other	6 %	0%	0%
8527.12.90	Other	6 %	0%	0%
8527.13.90	Other	6 %	0%	0%
8527.91.90	Other	6 %	0%	0%
8527.92.90	Other	6 %	0%	0%
8527.99.90	Other	6 %	0%	0%
8528.49.20	Black and white or other monochrome	6 %	0%	0%
8528.49.30	Incomplete or unfinished colour monitors, including assemblies for monitors consisting of video intermediae (IF) amplifying and detecting systems, video processing and amplification systems, synchronizing and deflector circuitry and audio detection and amplification systems plus a power supply, but not incorporating a cathode-ray tube	6 %	3 %	0%
8528.49.90	Other	6 %	3 %	0%
8528.59.20	Black and white or other monochrome	6 %	0%	0%
8528.59.30	Incomplete or unfinished colour monitors, including assemblies for monitors consisting of video intermeidate (IF) amplifying and detecting systems, video processing and amplification systems, synchronizing and deflection circuitry and audio detection and amplification systems plus a power supply, but not incorporating a flat panel screen or similar display; Other, having a single picture tube intended for direct viewing (non-projection type); Other, with flat panel screen	6 %	3 %	0%
8528.59.90	Other	6 %	5 %	0%
8528.69.19	Other	6 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8528.69.20	Incomplete or unfinished colour projectors, including assemblies for projectors consisting of video intermediate (IF) amplifying and detecting systems, video processing and amplification systems, synchronizing and deflection circuitry and audio detection and amplification systems plus a power supply, but not incorporating a cathode-ray tube, flat panel screen or similar display; Colour, other	6 %	3 %	0%
8528.69.30	Black and white or other monochrome	6 %	0%	0%
8528.71.10	Incomplete or unfinished television receivers, including assemblies for television receivers consisting of video intermediate (IF) amplifying and detecting systems, video processing and amplification systems, synchronizing and deflection circuitry, tuners and tuner control systems, and audio detection and amplification systems plus a power supply, but not incorporating a cathode-ray tube, flat panel screen or similar display	5 %	3 %	0%
8528.71.90	Other	5 %	5 %	0%
8528.72.20	Incomplete or unfinished television receivers, including assemblies for television receivers consisting of video intermediate (IF) amplifying and detecting systems, video processing and amplification systems, synchronizing and deflection circuitry, tuners and tuner control systems, and audio detection and amplification systems plus a power supply, but not incorporating a cathode-ray tube, flat panel screen or similar display	5 %	3 %	0%
8528.72.31	Projection type, with cathode-ray tube	5 %	3 %	0%
8528.72.32	Non-projection type, with cathode-ray tube	5 %	0%	0%
8528.72.33	Other, with flat panel screen	5 %	3 %	0%
8528.72.39	Other	5 %	5 %	0%
8528.72.91	Having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal not exceeding 35.56 cm	5 %	0%	0%
8528.72.92	Combined in the same housing with video recording or reproducing apparatus (video cassette recorders/players), having a single picture tube intended for direct viewing (non-projection type), with a video display diagonal exceeding 35.56 cm	5.5 %	0%	0%
8528.72.93	Other non-projection type having a single picture tube intended for direct viewing, with a video display diagonal exceeding 35.56 cm but less than 66.04 cm	5 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8528.72.94	Other non-projection type having a single picture tube intended for direct viewing, with a video display diagonal of 66.04 cm or more	5 %		0%
8528.72.95	Projection type, with cathode-ray tube	5 %	3 %	0%
8528.72.96	Other, with flat panel screen	5 %	3 %	0%
8528.72.99	Other	5 %	5 %	0%
8528.73.90	Other	6 %	0%	0%
8530.80.90	Other	6.5 %	0%	0%
8531.10.90	Other	6.5 %	5 %	0%
8536.20.90	Other	2 %	0%	0%
8536.61.00	Lamp-holders	2.5 %	0%	0%
8536.90.91	Junction boxes; Receptacle boxes of metal	2 %	0%	0%
8536.90.92	Other, for automotive use	2 %	0%	0%
8537.10.21	For automotive use	2 %	0%	0%
8537.10.31	Automated industrial control systems, excluding panels for anode formers	2 %	0%	0%
8537.10.93	Panel boards and distribution boards	2 %	0%	0%
8539.10.10	For use in motor vehicles of Chapter 87	6 %	6 %	0%
8539.10.90	Other	2 %	0%	0%
8539.21.00	Tungsten halogen	7.5 %	5 %	0%
8539.22.90	Other	8 %	5 %	0%
8539.29.91	For a voltage exceeding 31 V	8 %	5 %	0%
8539.29.99	Other	6 %	5 %	0%
8539.31.00	Fluorescent, hot cathode	7 %	5 %	0%
8539.32.90	Other	7.5 %	5 %	0%
8539.39.90	Other	7.5 %	5 %	0%
8539.41.90	Other	7.5 %	5 %	0%
8539.49.90	Other	7.5 %	5 %	0%
8539.90.90	Other	6 %	5 %	0%
8544.11.90	Other	2 %	2 %	0%
8544.19.90	Other	2 %	2 %	0%
8544.49.90	Other	2.5 %	2.5 %	0%
8544.60.91	To be employed in mining, recovering and producing crude oil from shales, oil-sands or tar-sands	3.5 %	3 %	0%
8544.60.99	Other	4 %	3 %	0%
8601.10.00	Powered from an external source of electricity	9.5 %	5 %	0%
8601.20.00	Powered by electric accumulators	9.5 %	5 %	0%
8602.10.00	Diesel-electric locomotives	9.5 %	5 %	0%
8602.90.00	Other	9.5 %	0%	0%
8603.10.00	Powered from an external source of electricity	8 %	0%	0%
8603.90.00	Other	8 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8604.00.10	Ballast spreaders; Buggies for transporting work crews and track material trailers, not exceeding 20 tonnes; Combination ballast broom and snow switch cleaners; Manual feed spike drivers for maintenance or production applications; On-track brush cutters; Rail tie spacing machines; Snow plows; Supply push carts; Tie cranes; Track carriage cranes	6 %	0%	0%
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans (baggage cars), post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	11 %	5 %	0%
8606.10.00	Tank wagons (tank cars) and the like	11 %	5 %	0%
8606.30.00	Self-discharging vans and wagons (cars), other than those of subheading 8606.10	11 %	5 %	0%
8606.91.00	Covered and closed	11 %	5 %	0%
8606.92.00	Open, with non-removable sides of a height exceeding 60 cm	11 %	5 %	0%
8606.99.00	Other	11 %	5 %	0%
8607.19.19	Other	9.5 %	5 %	0%
8607.19.29	Other	9.5 %	5 %	0%
8607.19.40	Tires of steel, in the rough, not machined or drilled	3.5 %	0%	0%
8607.21.20	Brake beams for use in railway vehicles	10 %	0%	0%
8607.21.90	Other	10 %	5 %	0%
8607.29.90	Other	10 %	5 %	0%
8607.30.90	Other	2.5 %	0%	0%
8607.99.19	Other	8.5 %	0%	0%
8607.99.20	Of non self-propelled rolling-stock	11 %	0%	0%
8608.00.90	Other	6.5 %	0%	0%
8609.00.90	Other	6.5 %	3 %	0%
8701.10.90	Other Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea.	6 %	3 %	0%
8701.20.00	Road tractors for semi-trailers Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea.	6.1 %	6 %	0%
8701.90.10	Yard shunting tractors	6 %	6 %	0%
8702.10.10	For the transport of 16 or more persons, including the driver Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8702.10.20	For the transport of ten to 15 persons, including the driver Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8702.90.10	For the transport of 16 or more persons, including the driver Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8702.90.20	For the transport of ten to 15 persons, including the driver Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8703.10.90	Other Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8703.21.10	Non-amphibious all-terrain vehicles of a weight of less than 227.3 kg, having fewer than six wheels and designed to carry only one passenger Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea.	6.1 %	0%	0%
8703.21.90	Other Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea.	6.1 %	6 %	0%
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8703.24.00	Of a cylinder capacity exceeding 3,000 cc Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8703.33.00	Of a cylinder capacity exceeding 2,500 cc Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8703.90.00	Other Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8704.21.00	g.v.w. not exceeding 5 tonnes Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8704.22.00	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8704.23.00	g.v.w. exceeding 20 tonnes Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8704.31.00	g.v.w. not exceeding 5 tonnes Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8704.32.00	g.v.w. exceeding 5 tonnes Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8704.90.00	Other Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8705.10.10	Railway maintenance cranes equipped to travel both by road and rail, with a lifting capacity exceeding 36.3 tonnes but not exceeding 68 tonnes Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea.	6.1 %	6 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8705.20.00	Mobile drilling derricks Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	0%	0%
8705.30.00	Fire fighting vehicles Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.7 %	0%	0%
8705.40.10	Transit type, with delivery conveyors Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	0%	0%
8705.90.10	Automotive towing trucks for a basic wrecker rating not exceeding 67,000 kg; Cement trucks with mixing or pumping capabilities for the oil and gas industry, excluding concrete pumps with booms designed primarily for the construction industry; Lorries equipped with: aggregate spreaders; carpet cleaning machinery; coiled tubing systems for servicing oil wells combination vacuum and broom type sweepers; furnace and duct cleaning machinery; highway paint spraying machinery; manlift baskets with a working height not exceeding 26.5 m; oil or gas well logging units; recovery vacuum tanks; road surface patching machines; sand and salt spreaders; scissor lifts; sewer and catch basin cleaners; snow blowers; solid waste removal tanks, without compactors; street cleaning flushers; sweepers for airports; or vacuum type sweeper-leaf loaders Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	0%	0%
8706.00.20	For the vehicles of heading 87.03 or of subheading 8704.21 or 8704.31 Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8706.00.90	Other Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6.1 %	6 %	0%
8707.10.00	For the vehicles of heading 87.03 Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6 %	0%	0%
8707.90.90	Other Note: The benefit of the General Preferential Tariff is withdrawn from goods of this tariff item that originate in the Republic of Korea	6 %	6 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8708.10.10	Bumpers	6 %	6 %	0%
8708.10.29	Other	6 %	6 %	0%
8708.21.00	Safety seat belts	6 %	6 %	0%
8708.29.19	Other	6 %	6 %	0%
8708.29.60	Seat covers or floor mats of plastics	8.5 %	8.5 %	0%
8708.29.92	Rear-trunk spoilers or wings of polyurethane, for use as aftermarket automotive accessories	6 %	0%	0%
8708.29.99	Other	6 %	6 %	0%
8708.30.19	Other	6 %	6 %	0%
8708.30.99	Other	6 %	6 %	0%
8708.40.29	Other	6 %	6 %	0%
8708.40.99	Other	6 %	6 %	0%
8708.50.39	Other	6 %	6 %	0%
8708.50.89	Other	6 %	6 %	0%
8708.50.99	Other	6 %	6 %	0%
8708.70.19	Other	6 %	6 %	0%
8708.70.29	Other	6 %	6 %	0%
8708.80.19	Other	6 %	6 %	0%
8708.80.30	Other suspension shock absorbers	6 %	6 %	0%
8708.80.99	Other	6 %	6 %	0%
8708.91.29	Other	6 %	6 %	0%
8708.91.99	Other	6 %	6 %	0%
8708.92.29	Other	6 %	6 %	0%
8708.92.99	Other	6 %	6 %	0%
8708.93.19	Other	6 %	6 %	0%
8708.93.29	Other	6 %	6 %	0%
8708.94.29	Other	6 %	6 %	0%
8708.94.99	Other	6 %	6 %	0%
8708.95.90	Other	6 %	6 %	0%
8708.99.15	For the vehicles of heading 87.03	6 %	6 %	0%
8708.99.19	Other	6 %	6 %	0%
8708.99.49	Other	6 %	6 %	0%
8708.99.59	Other	6 %	6 %	0%
8708.99.99	Other	6 %	6 %	0%
8709.11.10	Industrial tow tractors with motors of an output not exceeding 3.5 kW	6 %	2.5 %	0%
8709.19.90	Other	6 %	6 %	0%
8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorized.	13 %	8.5 %	0%
8714.91.90	Other	5 %	0%	0%
8714.99.10	Bicycle wheels	6.5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8715.00.00	Baby carriages and parts thereof.	8 %	5 %	0%
8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	6.5 %	3 %	0%
8716.20.90	Other	6.5 %	0%	0%
8716.31.00	Tanker trailers and tanker semi-trailers	9.5 %	9 %	0%
8716.39.20	Farm, logging or freight wagons; Trailers for self-propelled logging trucks of heading 87.04	5 %	0%	0%
8716.39.30	Trailers and semi-trailers for road tractors or for motor vehicles for the transport of goods (excluding non-commercial snowmobile, utility, boat or horse trailers and trailers for use as permanent mountings for machinery or equipment)	9.5 %	9.5 %	0%
8716.39.90	Other	6.5 %	6.5 %	0%
8716.40.00	Other trailers and semi-trailers	9.5 %	9.5 %	0%
8716.80.10	For the transport of persons	4.5 %	0%	0%
8716.80.20	For the transport of goods	6.5 %	6.5 %	0%
8716.90.20	Other parts for farm, logging or freight wagons, for trailers for self-propelled logging trucks or for other vehicles for the transport of persons	4.5 %	0%	0%
8716.90.90	Other	6.5 %	6.5 %	0%
8801.00.10	Captive balloons	11 %	0%	0%
8802.60.10	Satellites	6.5 %	0%	0%
8804.00.10	Parachutes (including dirigible parachutes) and rotochutes	15.5 %		0%
8804.00.20	Parts and accessories for parachutes (including dirigible parachutes) and rotochutes	3 %	0%	0%
8901.10.10	Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25 %	25 %	0%
8901.10.90	Other	25 %	25 %	0%
8901.20.10	Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25 %	25 %	0%
8901.20.90	Other	25 %	25 %	0%
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20	25 %	25 %	0%
8901.90.10	Open vessels	15 %	15 %	0%
8901.90.91	Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25 %	25 %	0%
8901.90.99	Other	25 %	25 %	0%
8902.00.10	Of a registered length not exceeding 30.5 m	25 %	25 %	0%
8903.10.00	Inflatable	9.5 %	5 %	0%
8903.91.00	Sailboats, with or without auxiliary motor	9.5 %	5 %	0%
8903.92.00	Motorboats, other than outboard motorboats	9.5 %	5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
8903.99.90	Other	9.5 %	5 %	0%
8904.00.00	Tugs and pusher craft.	25 %	25 %	0%
8905.10.00	Dredgers	25 %	25 %	0%
8905.20.10	Drilling platforms	20 %	20 %	0%
8905.20.20	Production platforms	25 %	25 %	0%
8905.90.10	Drilling ships, drilling barges and floating drilling rigs	20 %	20 %	0%
8905.90.90	Other	25 %	25 %	0%
8906.10.00	Warships	25 %	25 %	0%
8906.90.19	Other	15 %	10 %	0%
8906.90.91	Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25 %	25 %	0%
8906.90.99	Other	25 %	25 %	0%
8907.10.90	Other	9.5 %	5 %	0%
8907.90.20	Other buoys and beacons	6.5 %	5 %	0%
8907.90.90	Other	15.5 %	10 %	0%
8908.00.90	Other	15.5 %	10 %	0%
9001.40.90	Other	2 %	0%	0%
9001.50.90	Other	2 %	0%	0%
9001.90.90	Other	2.5 %	0%	0%
9002.11.90	Other	2 %	0%	0%
9002.19.90	Other	2 %	0%	0%
9002.20.90	Other	3.5 %	0%	0%
9002.90.90	Other	3.5 %	0%	0%
9003.11.20	For other spectacles, goggles or the like	2.5 %	0%	0%
9003.90.90	Other	2.5 %	0%	0%
9004.10.00	Sunglasses	5 %	0%	0%
9004.90.90	Other	5 %	0%	0%
9005.80.90	Other	4.5 %	0%	0%
9005.90.91	Incorporating goods of heading 90.01 or 90.02	6 %	0%	0%
9005.90.99	Other	6 %	0%	0%
9006.30.90	Other	5 %	0%	0%
9006.52.10	For making negatives or positives; Single-use cameras	5 %	0%	0%
9006.53.10	For making negatives or positives; Single-use cameras	5 %	0%	0%
9006.59.10	For making negatives or positives	5 %	0%	0%
9006.69.20	Flashbulbs, flashcubes and the like	6.5 %	0%	0%
9006.69.90	Other	5 %	0%	0%
9006.91.90	Other	5 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
9006.99.90	Other	3.5 %	0%	0%
9007.11.90	Other	5 %	0%	0%
9007.19.19	Other	5 %	0%	0%
9007.19.99	Other	5 %	0%	0%
9007.20.90	Other	6 %	0%	0%
9007.92.90	Other	3.5 %	0%	0%
9008.10.00	Slide projectors	6 %	0%	0%
9008.20.90	Other	6 %	0%	0%
9008.30.00	Other image projectors	5.5 %	0%	0%
9008.90.20	Accessories	7 %	0%	0%
9010.50.90	Other	5 %	0%	0%
9014.10.90	Other	3 %	0%	0%
9014.80.90	Other	3 %	0%	0%
9015.30.00	Levels	2.5 %	0%	0%
9015.80.20	Anemometers and other instruments for measuring wind direction; Ceilometers; Visibility meters, including transmissometers	6.5 %	0%	0%
9015.80.90	Other	3.5 %	0%	0%
9017.10.20	Drafting tables	8.5 %	5 %	0%
9017.20.90	Other	2.5 %	0%	0%
9017.30.00	Micrometers, callipers and gauges	4 %	0%	0%
9017.80.10	Measuring rules and tapes	6.5 %	5 %	0%
9017.80.90	Other, including map measurers	4.5 %	0%	0%
9025.11.90	Other	3.5 %	0%	0%
9025.80.10	Barometers, not combined with other instruments	3.5 %	0%	0%
9028.90.10	Of gas meters; Of liquid meters, excluding those for fitting to fuel dispensing pumps, of the kind used in filling stations or in garages; Transducers	4 %	0%	0%
9032.10.90	Other	5 %	0%	0%
9101.11.00	With mechanical display only	5 %	3 %	0%
9101.19.00	Other	5 %	3 %	0%
9101.21.00	With automatic winding	5 %	3 %	0%
9101.29.00	Other	5 %	3 %	0%
9101.91.90	Other	5 %	3 %	0%
9101.99.00	Other	5 %	3 %	0%
9102.11.00	With mechanical display only	5 %	3 %	0%
9102.12.00	With opto-electronic display only	5 %	3 %	0%
9102.19.00	Other	5 %	3 %	0%
9102.21.00	With automatic winding	5 %	3 %	0%
9102.29.00	Other	5 %	3 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
9102.91.90	Other	5 %	3 %	0%
9102.99.00	Other	5 %	3 %	0%
9103.10.00	Electrically operated	11 %	8 %	0%
9103.90.00	Other	14 %	8 %	0%
9105.11.00	Electrically operated	14 %	8 %	0%
9105.19.00	Other	14 %	8 %	0%
9105.21.10	Clock systems	6.5 %	3 %	0%
9105.21.90	Other	14 %	8 %	0%
9105.29.00	Other	14 %	8 %	0%
9105.91.10	Clock systems	5 %	3 %	0%
9105.91.90	Other	14 %	8 %	0%
9105.99.90	Other	11 %	8 %	0%
9106.90.10	Parking meters	14 %	0%	0%
9107.00.90	Other	6.5 %	0%	0%
9113.10.90	Other	4.5 %	0%	0%
9113.20.90	Other	5 %	5 %	0%
9201.20.00	Grand pianos	7 %	0%	0%
9201.90.90	Other	7 %	0%	0%
9202.90.90	Other	6 %	5 %	0%
9205.90.20	Harmoniums and similar keyboard instruments with free metal reeds	7 %	5 %	0%
9205.90.90	Other	6 %	3 %	0%
9206.00.90	Other	6 %	3 %	0%
9207.10.00	Keyboard instruments, other than accordions	6 %	0%	0%
9207.90.90	Other	6 %	3 %	0%
9208.10.00	Musical boxes	6 %	3 %	0%
9208.90.00	Other	6 %	3 %	0%
9209.30.90	Other	4.5 %	3 %	0%
9209.91.90	Other	5 %	0%	0%
9209.92.20	For other string instruments, except keyboard string instruments	6 %	0%	0%
9209.94.90	Other	5 %	0%	0%
9209.99.20	Mechanisms for musical boxes	3 %	0%	0%
9209.99.30	Metronomes, tuning forks and pitch pipes	5.5 %	3 %	0%
9209.99.90	Other	5 %	0%	0%
9301.11.90	Other	7 %	0%	0%
9301.19.90	Other	7 %	0%	0%
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	7 %	0%	0%
9301.90.90	Other	7 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	3.5 %	0%	0%
9303.10.00	Muzzle-loading firearms	3.5 %	0%	0%
9303.20.10	Pump or slide-action shotguns	3.5 %	0%	0%
9303.20.90	Other	3.5 %	0%	0%
9303.30.10	Bolt-action or semi-automatic .22 calibre rimfire rifles, excluding target shooting rifles	7 %	0%	0%
9303.30.90	Other	3.5 %	0%	0%
9303.90.90	Other	3.5 %	0%	0%
9304.00.10	Guns and pistols, spring or gas	3.5 %	0%	0%
9304.00.90	Other	7 %	0%	0%
9305.10.00	Of revolvers or pistols	3.5 %	0%	0%
9305.21.00	Shotgun barrels	2 %	0%	0%
9305.29.90	Other	7.5 %	5 %	0%
9305.91.00	Of military weapons of heading 93.01	3.5 %	0%	0%
9306.21.00	Cartridges	7 %	0%	0%
9306.30.90	Other	7 %	0%	0%
9306.90.10	Parts of bombs, grenades, torpedoes, mines, missiles and similar munitions of war	3.5 %	0%	0%
9306.90.90	Other	7 %	0%	0%
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	7 %	0%	0%
9401.20.00	Seats of a kind used for motor vehicles	6 %	0%	0%
9401.30.10	For domestic purposes	8 %	5 %	0%
9401.40.00	Seats other than garden seats or camping equipment, convertible into beds	9.5 %	6 %	0%
9401.51.10	Unfinished and unassembled, for use in the manufacture of furniture of bamboo or rattan	9.5 %	0%	0%
9401.51.90	Other	9.5 %	6 %	0%
9401.59.10	Unfinished and unassembled, for use in the manufacture of furniture of bamboo or rattan	9.5 %	0%	0%
9401.59.90	Other	9.5 %	6 %	0%
9401.61.10	For domestic purposes	9.5 %	6 %	0%
9401.69.10	For domestic purposes	9.5 %	6 %	0%
9401.71.10	For domestic purposes	8 %	5 %	0%
9401.79.10	For domestic purposes	8 %	5 %	0%
9401.80.10	For domestic purposes	9.5 %	6 %	0%
9401.90.19	Other	8 %	5 %	0%
9401.90.20	Of textile fabrics for seats for use in aircraft	15.5 %		0%
9403.20.00	Other metal furniture	8 %	5 %	0%
9403.40.00	Wooden furniture of a kind used in the kitchen	9.5 %	6 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
9403.50.00	Wooden furniture of a kind used in the bedroom	9.5 %	6 %	0%
9403.60.10	For domestic purposes	9.5 %	6 %	0%
9403.70.10	For domestic purposes	9.5 %	6 %	0%
9403.81.11	Unfinished and unassembled, for use in the manufacture of furniture of bamboo or rattan	9.5 %	0%	0%
9403.81.19	Other	9.5 %	6 %	0%
9403.89.11	Unfinished and unassembled, for use in the manufacture of furniture of bamboo or rattan	9.5 %	0%	0%
9403.89.19	Other	9.5 %	6 %	0%
9404.10.00	Mattress supports	8 %	5 %	0%
9404.21.00	Of cellular rubber or plastics, whether or not covered	9.5 %	6 %	0%
9404.29.00	Of other materials	9.5 %	6 %	0%
9404.30.00	Sleeping bags	15.5 %		0%
9404.90.10	Pillows, cushions and similar furnishings, of cotton; Quilts, eiderdowns, comforters and similar articles of textile material containing less than 85% by weight of silk or silk waste	14 %		0%
9404.90.90	Other	14 %		0%
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	7 %	5 %	0%
9405.20.00	Electric table, desk, bedside or floor-standing lamps	7 %	5 %	0%
9405.30.00	Lighting sets of a kind used for Christmas trees	7 %	5 %	0%
9405.40.20	Motion picture or theatrical spotlights	6 %	0%	0%
9405.40.90	Other	7 %	5 %	0%
9405.50.10	Candlesticks and candelabras	5 %	3 %	0%
9405.50.90	Other	7 %	5 %	0%
9405.60.00	Illuminated signs, illuminated name-plates and the like	7 %	5 %	0%
9405.91.10	Lamp chimneys	7 %	5 %	0%
9405.91.99	Other	4.5 %	3 %	0%
9405.92.00	Of plastics	3.5 %	3 %	0%
9405.99.90	Other	6 %	3 %	0%
9406.00.19	Other	4.5 %	0%	0%
9406.00.20	Air-supported buildings	15.5 %		0%
9406.00.90	Other	6 %	0%	0%
9503.00.10	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	8 %	5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
9506.11.90	Other	7.5 %	5 %	0%
9506.12.00	Ski-fastenings (ski-bindings)	7 %	5 %	0%
9506.19.00	Other	6.5 %	3 %	0%
9506.21.00	Sailboards	9.5 %	6 %	0%
9506.29.00	Other	7.5 %	5 %	0%
9506.31.00	Clubs, complete	7.5 %	4 %	0%
9506.32.10	Hollow, for practice	5.5 %	0%	0%
9506.32.90	Other	8 %	5 %	0%
9506.39.20	Heads of woods; Shafts of wood	2.5 %	0%	0%
9506.39.30	Forged heads of iron or steel, not ground, polished, plated or otherwise finished	4.5 %	3 %	0%
9506.39.90	Other	7 %	5 %	0%
9506.40.00	Articles and equipment for table-tennis	7 %	5 %	0%
9506.59.90	Other	7 %	0%	0%
9506.62.90	Other	7 %	5 %	0%
9506.69.10	Cricket balls	7 %	0%	0%
9506.69.90	Other	7 %	5 %	0%
9506.70.11	Ice skates	18 %		0%
9506.70.12	Roller skates	18 %		0%
9506.70.20	Ice or roller skates not attached to boots or other footwear	5.5 %	3 %	0%
9506.91.90	Other	6.5 %	5 %	0%
9506.99.20	Clay pigeons for trapshooting; Curling stones; Hockey sticks	2.5 %	0%	0%
9506.99.31	Automated batting cages; Clay target thrower machines; Throwing or pitching machines for baseballs or softballs	6 %	0%	0%
9506.99.40	Leg pads and bats for cricket	7 %	0%	0%
9506.99.50	Shin-guards and elbow or shoulder pads excluding those for football; Waist, thigh and hip protective equipment	15.5 %		0%
9506.99.90	Other	7.5 %	5 %	0%
9507.10.90	Other	6.5 %	0%	0%
9507.30.00	Fishing reels	6.5 %	0%	0%
9507.90.10	Sportsmen's fishing line, in retail packages	7 %	0%	0%
9507.90.99	Other	6.5 %	0%	0%
9601.90.00	Other	6.5 %	3 %	0%
9602.00.90	Other	6.5 %	3 %	0%
9603.10.10	Brooms	11 %	8 %	0%
9603.10.20	Brushes	7 %	5 %	0%
9603.21.00	Tooth brushes, including dental-plate brushes	7 %	5 %	0%
9603.29.00	Other	7 %	5 %	0%
9603.30.10	Artists' brushes	7 %	0%	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
9603.40.10	Rollers of textile materials	15.5 %	0%	0%
9603.40.90	Other	7 %	5 %	0%
9603.90.10	Brooms	11 %	10 %	0%
9603.90.20	Hand-operated mechanical floor sweepers, not motorized	8 %	0%	0%
9603.90.30	Mops of textile materials	15.5 %	10 %	0%
9603.90.90	Other	6.5 %	3 %	0%
9604.00.00	Hand sieves and hand riddles.	6.5 %	5 %	0%
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	6.5 %	5 %	0%
9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor	3.5 %	0%	0%
9606.21.00	Of plastics, not covered with textile material	4.5 %	0%	0%
9606.29.00	Other	2.5 %	0%	0%
9606.30.10	Button parts, composed wholly or in part of a metal stamping, for use in the manufacture of covered buttons	5 %	0%	0%
9606.30.90	Other	7.5 %	0%	0%
9607.11.90	Other	10 %	7 %	0%
9607.19.00	Other	11 %	7 %	0%
9607.20.10	Of textile materials	11.5 %		0%
9608.10.00	Ball point pens	7 %	5 %	0%
9608.20.00	Felt tipped and other porous-tipped pens and markers	7 %	5 %	0%
9608.31.00	Indian ink drawing pens	7 %	3 %	0%
9608.39.00	Other	7 %	5 %	0%
9608.40.00	Propelling or sliding pencils	7 %	5 %	0%
9608.50.00	Sets of articles from two or more of the foregoing subheadings	7 %	5 %	0%
9608.60.90	Other	7 %	3 %	0%
9608.91.90	Other	5 %	0%	0%
9608.99.90	Other	7 %	3 %	0%
9609.10.00	Pencils and crayons, with leads encased in a rigid sheath	7 %	5 %	0%
9609.20.90	Other	6 %	3 %	0%
9609.90.00	Other	7 %	5 %	0%
9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	4.5 %	0%	0%
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks.	6.5 %	5 %	0%

HS Code	Description	MFN Applied Rate	GSP Rate	LDC Rate
9612.10.20	Other, woven, of man-made fibres, other than those of a width of 30 mm or less and permanently put up in cartridges	15.5 %		0%
9612.10.30	Other, containing man-made fibres	15.5 %		0%
9612.10.90	Other	8.5 %	5 %	0%
9612.20.00	Ink-pads	8.5 %	5 %	0%
9613.10.00	Pocket lighters, gas fuelled, non-refillable	6.5 %	6.5 %	0%
9613.20.00	Pocket lighters, gas fuelled, refillable	9 %	5 %	0%
9613.80.10	Table lighters	9.5 %	5 %	0%
9613.80.90	Other	8 %	5 %	0%
9613.90.00	Parts	6.5 %	0%	0%
9614.00.19	Other	6.5 %	3 %	0%
9614.00.90	Other	7 %	3 %	0%
9615.11.00	Of hard rubber or plastics	5.5 %	5 %	0%
9615.19.00	Other	7 %	5 %	0%
9615.90.00	Other	6.5 %	5 %	0%
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor	8.5 %	0%	0%
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	12 %	8 %	0%
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	7.5 %	3 %	0%
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	9 %	5 %	0%
9701.10.90	Other	5.5 %	0%	0%
9701.90.90	Other	7 %	0%	0%

Annex

6

**Memorandum D11-3-1
Marking of imported goods
28 January 2011**





Canada Border Services Agency Agence des services frontaliers du Canada

Ottawa, January 28, 2011

MEMORANDUM D11-3-1

In Brief

MARKING OF IMPORTED GOODS

1. This memorandum has been updated to reflect changes to the *Regulations for Determining the Country of Origin Goods Imported From a NAFTA Country for the Purpose of Specifying That Certain Goods be Marked* and the *Regulations for Determining the Country of Origin Goods Imported From a non-NAFTA Country for the Purpose of Specifying that Certain Goods be Marked*.
2. The section titled Penalties has been added to reflect the authority to issue administrative monetary penalties for failure to comply with marking requirements.
3. Terminology has been updated to reflect changes in the Canada Border Service's Agency's (CBSA) organizational structure.
4. Paragraphs 38 and 39 were simplified to clarify proper procedures.
5. In Paragraph 47, there is new information on Administrative Monetary Penalties (AMPs) for failure to mark goods.
6. In Paragraph 49, there is additional contact information.
7. Group 3's item 2, within Appendices A (Schedule I) and B (Guide to Schedule I), only applies to goods coming from non-NAFTA countries.
8. Item 6 (from non-NAFTA list) within Appendices C (Schedule II) and D (Guide to Schedule II) no longer shows the description of the tariff classifications mentioned within this section.
9. Item 7 (from the NAFTA list) of Appendices C (Schedule II) and D (Guide to Schedule II) no longer shows the description of the tariff classifications mentioned within this section.
10. Appendix F – Regional Contacts – is updated.



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Canada Border
Services Agency Agence des services
frontaliers du Canada

Ottawa, January 28, 2011

MEMORANDUM D11-3-1

MARKING OF IMPORTED GOODS

This memorandum outlines and explains the legislation, regulations and general guidelines that apply to the country of origin marking for goods imported from both NAFTA and non-NAFTA countries.

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Legislation

The following are excerpts from legislation relevant to the marking program.

Customs Act

Marking of Goods

35.01 No person shall import goods that are required to be marked by any regulations made under section 19 of the *Customs Tariff* unless the goods are marked in accordance with those regulations.

Notice Requiring Marking or Compliance

(2) The Minister or any officer designated by the President for the purposes of this section may, by notice served personally or by registered mail, require any person

(a) to mark the imported goods in accordance with the regulations made under section 19 of the *Customs Tariff*, within such reasonable time as may be stipulated in the notice, if there has been a failure to comply with section 35.01 with respect of the goods; or

(b) to comply with section 35.01 in respect of any goods designated in the notice that will subsequently be imported by the person.

Goods Imported From a NAFTA Country

(4) If a person imports goods of a prescribed class from a NAFTA country, that person is not liable to a penalty under section 109.1 unless

(a) the person has previously failed to comply with section 35.01 in respect of imported goods and has been given a notice pursuant to subsection (2);

(b) the goods with respect to which there has been a failure to comply with section 35.01 or a notice given pursuant to subsection (2) have been released without being marked in the manner referred to in section 35.01; or

(c) the imported goods have been marked in a deceptive manner so as to mislead another person as to the country or geographic area of origin of the goods.

Penalties and Interest

Designated provisions

109.1 (1) who fails to comply with any provision of no person shall act or a regulation designated by the regulations made under subsection (3) is liable to a penalty of not more than twenty-five thousand dollars, as the Minister may direct.

Failure to comply

(2) Every person who fail to comply with any term or condition of a licence issued under this Act or the *Customs Tariff* or any obligation undertaken under section 4.1 is liable to a penalty of not more than twenty-five thousand dollars, as the Minister may direct.

Designation by regulation

(3) The Governor in Council may make regulations

(a) designating any provisions of this Act, the *Customs Tariff* or the *Special Import Measures Act* or of any regulation made under any of those Acts; and

Canada

(b) establishing short-form descriptions of the provisions designated under paragraph (a) and providing for the use of those descriptions.

Offences

159.1 No person shall

(a) fail to mark imported goods in the manner referred to in section 35.01;

(b) mark imported goods in a deceptive manner so as to mislead another person as to the country or geographic origin of the goods; or

(c) with intent to conceal the information given by or contained in the mark, alter, deface, remove or destroy a mark on imported goods made as required by the regulations made under subsection 19(2) of the *Customs Tariff*.

Customs Tariff

Marking of Goods

Regulations requiring marking

19. (1) The Governor in Council may, on the recommendation of the Minister, make regulations

(a) requiring imported goods of any description or class, including a description or class specified in terms of the use of the goods, to be marked, in accordance with the regulations made under subsection (2), so as to indicate their country or geographic area of origin; and

(b) for determining the country or geographic area of origin of imported goods for marking purposes.

Regulations prescribing marking requirements

(2) The Minister of Public Safety and Emergency Preparedness may make regulations for the purpose of the administration of this section, including regulations prescribing

(a) the manner in which imported goods must be marked and any conditions applicable to the marking of the goods; and

(b) when imported goods must be marked, including whether they must be marked before or after importation, and any conditions applicable to the time of marking.

Applicable regulations

(3) Regulations made under this section may apply generally or be limited to particular countries or geographic areas defined in the regulations.

Regulations

Regulations for Determining the Country of Origin of Goods Imported From a NAFTA Country for the Purpose of Specifying That Certain Goods be Marked

Short Title

1. These Regulations may be cited as the *Determination of Country of Origin for the Purposes of Marking Goods (NAFTA Countries) Regulations*.

Marking

3. (1) Goods set out in Schedule I that are imported from a NAFTA country shall be marked so as to indicate their country or countries of origin as determined under these Regulations.

(2) Subsection (1) does not apply to goods set out in Schedule II.

3. The outermost usual container of goods referred to in any of items 10 to 14 and 18 of Schedule II shall be marked with the country or countries of origin of the goods contained in the outermost usual container.

Regulations for Determining the Country of Origin of Goods Imported From a Non-NAFTA Country for the Purpose of Specifying That Goods be Marked

Short Title

1. These Regulations may be cited as the *Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA Countries) Regulations*.

Application

2. (1) Subject to subsection (2) goods set out in Schedule I that are imported into Canada from a country other than a NAFTA country shall be marked so as to indicate their country of origin, in accordance with the *Marking of Imported Goods Regulations*.

(2) These Regulations do not apply to goods set out in Schedule II.

Country of Origin

3. The country of origin of goods is the country in which the goods were substantially manufactured.

Regulations Respecting the Marking of Imported Goods

Interpretation

2. In these Regulations,

“Act” means the *Customs Act*; (*Loi*)

“country of origin” means

(a) in the case of goods imported from a NAFTA country, the country of origin of the goods determined in accordance with the *Determination of Country of Origin for the Purposes of Marking Goods (NAFTA Countries) Regulations*, and

(b) in the case of goods imported from any other country, the country of origin of the goods determined in accordance with the *Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA Countries) Regulations*; (*pays d'origine*)

“goods” means any goods in respect of which any regulations made pursuant to paragraph 19(1)(a) of the *Customs Tariff* apply; (*marchandises*)

“identical goods” means goods that are the same in all respects, including physical characteristics, origin, quality and reputation, except for minor differences in appearance; (*marchandises identiques*)

“NAFTA goods” means any goods in respect of which the *Determination of Country of Origin for the Purposes of Marking Goods (NAFTA Countries) Regulations* apply; (*marchandises d'un pays ALÉNA*)

“Non-NAFTA goods” means any goods in respect of which the *Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA Countries) Regulations* apply; (*marchandises d'un pays autre qu'un pays ALÉNA*)

“similar goods” means goods that closely resemble each other in respect of their component materials and characteristics, are capable of performing the same functions, are commercially interchangeable, and were produced in the same country; (*marchandises semblables*)

“sufficiently permanent” means, in respect of a marking, capable of remaining in place until the goods reach the ultimate purchaser or, in the case of non-NAFTA goods where there is no ultimate purchaser, the ultimate recipient, unless deliberately removed; (*suffisamment permanente*)

“ultimate purchaser” means the last person in Canada who purchases the goods in the form in which they are imported, whether or not that purchaser is the last person to use the goods in Canada; (*dernier acheteur*)

“ultimate recipient” means the last person in Canada who receives the goods in the form in which they are imported; (*dernier destinataire*)

“usual container” means the container in which goods will ordinarily reach their ultimate purchaser. (*contenant usuel*)

General

3. (1) The marking of NAFTA goods shall indicate, to the ultimate purchaser, the country of origin of the NAFTA goods.

(2) The marking of non-NAFTA goods shall indicate, to the ultimate purchaser, or where there is no ultimate purchaser, to the ultimate recipient, the country of origin of the non-NAFTA goods.

General Manner of Marking

4. (1) NAFTA goods shall be marked in English, French or Spanish.

(2) Non-NAFTA goods shall be marked in English or French.

5. The marking of goods shall be legible, sufficiently permanent and capable of being seen easily during normal handling of the goods or their container.

6. Where the words “Canada” or “Canadian” or any abbreviation thereof, or the name of any country or place other than the country of origin of the goods appears on any goods elsewhere than in the country of origin marking, and the presence of the words can be expected to mislead the ultimate purchaser or the ultimate recipient, as the case may be, the country of origin marking shall be located in close proximity to those words and shall contain the expression “made in,” “produced in” or “printed in” or any other expression, in any of the languages used in accordance with subsection 4(1) or (2), that indicates to the ultimate purchaser or to the ultimate recipient, as the case may be, the country of origin of the goods.

7. An abbreviation of a country name may be used in a country of origin marking if the abbreviation clearly indicates to the ultimate purchaser or to the ultimate recipient, as the case may be, the country of origin of the goods.

Specific Manner of Marking

8. For the purposes of section 5 and subject to section 9, goods that are iron or steel pipes or tubes shall be marked

(a) by paint stencilling, die stamping, cast-in-mould lettering, etching or engraving; or

(b) in the case of pipes or tubes that have an inside diameter of 4.8 cm or less (1.9 inches or less) and are imported in bundles, by tagging or labelling each bundle.

9. Goods that are iron or steel pipes or tubes and have a critical surface finish may be marked by tagging or labelling each pipe or tube.

10. For the purposes of section 5, the country of origin marking for goods that are printed or lithographed paper products shall be

- (a) of a size not smaller than 1.6 mm (0.06 inch); and
- (b) in a colour that is as bold as any other characters or images that are printed or lithographed on the paper product.

11. A container that is required to be marked in accordance with the *Determination of Country of Origin for the Purposes of Marking Goods (NAFTA Countries) Regulations*, in which is imported an empty usual container, whether or not the usual container is disposable, shall be marked with the country of origin of the usual container.

12. A usual container that is required to be marked in accordance with the *Determination of Country of Origin for the Purposes of Marking Goods (NAFTA Countries) Regulations*, imported filled, whether or not the usual container is disposable, shall be marked with the country of origin of its contents unless the contents are marked with their country of origin and the usual container can be readily opened for inspection of the contents, or the marking of the contents is clearly visible through the usual container.

Time of Marking

13. Subject to section 14, goods shall be marked before their importation.

Exceptions

14. Goods may be marked in Canada after their importation but before their release, if

- (a) the goods are not imported as mail;
- (b) a notice referred to in subsection 35.02(2) of the Act in respect of similar goods or identical goods to be imported
 - (i) has not been served on the importer of the goods, or
 - (ii) has been served on the importer of the goods less than thirty days or more than two years before the importation of the goods;
- (c) the importer of the goods
 - (i) before the importation of the goods, gives written notice to an officer that the goods will be marked in Canada by the importer, or
 - (ii) at the time of the importation of the goods, gives notice to an officer that the goods will be marked in Canada by the importer, where the importer demonstrates that it was not possible to give the notice referred to in subparagraph (i) before the importation of the goods; and
- (d) the importer of the goods complies with any instructions given pursuant to section 15.

15. After receipt of a notice referred to in paragraph 14(c), an officer shall give the importer of the goods written instructions indicating

- (a) the Canada Border Services Agency (CBSA) office, bonded warehouse or sufferance warehouse in Canada where the marking is to be done;
- (b) the time within which the marking must be completed; and
- (c) the CBSA office, bonded warehouse or sufferance warehouse in Canada where the goods are to be made available on the completion of the marking for examination by an officer.

16. (1) An importer of goods who has given a notice under subparagraph 14(c)(i) shall present to an officer a copy of the instructions referred to in section 15 at the time the goods

- (a) are reported under section 12 of the Act; and
- (b) are accounted for under subsection 32(1) or (2) of the Act.

(2) An importer of goods who has given a notice under subparagraph 14(c)(ii) shall present to an officer a copy of the instructions referred to in section 15 at the time the goods are accounted for under subsection 32(1) or (2) of the Act.

17. An importer of goods that are required to be marked, who delivers the goods to a bonded warehouse before they are marked, shall mark the goods in accordance with any instructions given under section 15 before a transfer document may be submitted in accordance with section 18 of the *Customs Bonded Warehouses Regulations*.

GUIDELINES AND GENERAL INFORMATION

Introduction

1. The authority for application of Canada's marking program is contained in section 19 of the *Customs Tariff*. This section enables regulations to be made which identify:

- (a) what goods require country of origin marking;
- (b) the appropriate country to be marked on goods;
- (c) the proper method and manner of marking;
- (d) the time when goods must be marked.

2. The requirement for country of origin marking should not be confused with labelling requirements of other government departments such as Agriculture and Agri-Food Canada and Industry Canada. For example, Industry Canada's regulations require that certain product related information such as fabric content of apparel be shown on a product label.

3. Certain goods when imported into Canada are required to be marked to indicate clearly the country in which the goods were made. The goods that require marking are listed in Appendix A to this memorandum. The foreign exporter or producer usually applies the country of origin marking. However, Canadian importers are responsible for ensuring that imported goods comply with marking requirements at the time they import the goods.

4. For goods imported from a NAFTA country, the purpose of the marking requirement is to inform the ultimate purchaser of the country of origin of the goods. The ultimate purchaser is the last person in Canada who purchases the goods in the form in which they are imported, whether or not that purchaser is the last person to use the goods in Canada. In order to have an ultimate purchaser, a purchase or transaction must take place.

5. When goods are imported from a non-NAFTA country, the marking should indicate to the ultimate purchaser, or where there is no ultimate purchaser to the ultimate recipient, the country of origin of the goods. The ultimate recipient is the last person in Canada who receives the goods in the form in which they are imported.

6. Depending on whether the goods are imported from a NAFTA or a non-NAFTA country, there are differences in CBSA's administration of the marking program. These differences are explained in the sections that follow.

Definitions

7. The "Interpretation" section of the *Marking of Imported Goods Regulations* contains definitions that are important to understanding the administration of the marking program. In addition, definitions for the following terms are also important:

"Container" – A general term for the packaging used to transport goods, such as, but not limited to, boxes, wooden crates, and plastic receptacles.

"Critical surface finish" – The marking of certain types of pipes and tubes (e.g., ornamental products, specialized products used in the aerospace industry) may constitute an unreasonable burden for technical or commercial reasons, resulting in damage to the product. In such cases, the product may be considered to have a critical surface finish.

"For the exclusive use of the importer or that importer's employees and not for resale to the general public" – Applies to the exclusion of imported goods of which the importer/owner or the importer/owner's employee(s) is (are) the final user. This exclusion includes goods supplied by an importer/owner to the importer/owner's employee(s) whether free or for a charge, e.g., uniforms. This exclusion does not apply to goods for external distribution by the importer/owner, e.g., sales samples or giveaways, when they are imported from non-NAFTA countries.

"Ornamental pipe and tube" – These articles are generally defined as being tubular products with critical surface finishes, and are generally used for architectural purposes (e.g., railings or cross bars for fencing, excluding fence posts) and furniture manufacturing. When produced from carbon steel grades, the product generally has a polished surface. Ornamental tubing may be round, square, rectangular, or may be rolled to a variety of specialized sectional shapes depending on the final use. When determining whether tubing is ornamental in nature, consideration should be given to the degree the exporter has undertaken to protect the surface finish (e.g., individual wrapping, protective packaging such as wooden crates or metal containers).

"Outermost usual container" – A shipping container used to transport goods. In some cases, goods may reach the ultimate purchaser in the outermost usual shipping container.

"The form in which it was imported" – Means the condition of the good before it has undergone one of the changes in tariff classification, or other applicable requirements as described in the marking rules.

"Used goods" – Does not include seconds, factory rejects, or blemished goods.

"Usual container" – Means the container in which goods will ordinarily reach the ultimate purchaser (point of sale packaging).

Goods That Require Marking

8. Schedule I of the *Determination of Country of Origin for the Purpose of Marking Goods (NAFTA Countries) Regulations* and of the *Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA Countries) Regulations* identifies those goods that require marking. Schedule I is contained in Appendix A to this memorandum. The list of goods that require marking is divided into the following six main product categories:

- (a) Goods for Personal or Household Use;
- (b) Hardware;
- (c) Novelties and Sporting Goods;
- (d) Paper Products;
- (e) Apparel; and
- (f) Horticultural Products.

9. To clarify the types of goods included in each product category, a guide to Schedule I has been prepared. This guide is contained in Appendix B. The purpose of this guide is to show examples of some of the goods that require marking, and to provide definitions of various terms where possible. This guide is not designed to cover all goods that require marking.

10. Further information or clarification regarding which goods require marking may be obtained by contacting a marking expert located at one of the CBSA offices listed in Appendix F.

11. In addition to the guide referred to in Appendix B, the following general principles should be applied when interpreting the wording contained in Schedule I:

(a) If an imported article does not fall under a specific class of goods, it may fall under a more general class. For example, although cotton gloves that require marking are not specifically annotated in paragraph 5(4) "Gloves made partially or wholly of leather" of the Schedule, they would fall under the more general paragraph 5(10) "Apparel made substantially or wholly of natural or synthetic textile fibres".

(b) When determining whether an article described in the "Goods for Personal or Household Use" category requires marking, it is important to consider the meaning of the wording used in the heading. For example, if "Blankets" that are listed in paragraph 1(5) of the Schedule are imported by hospitals or university dormitories, they would not require marking. Blankets imported under such circumstances would not be considered as goods for personal or household use.

(c) It should not be automatically assumed that the modern counterparts to classes of goods listed in the Schedule require marking if they are not specifically listed. For example, compact disc players do not require marking as they are not specifically listed in the Schedule despite the fact that they have replaced the use of phonographs (paragraph 1(15) under "Goods for Personal or Household Use").

(d) If a class of goods in the Schedule is preceded by the phrase "the following," the list that follows is all-inclusive and the requirement for marking applies only to the goods listed.

(e) If a class of goods in the Schedule is preceded by the phrase "including," this means including but not limited to the list that follows.

Exemptions

12. Certain types of goods, or goods imported under specific conditions may be exempt from the requirement for country of origin marking. These exemptions are listed in Schedules II (see Appendix C to this memorandum) of the *Determination of Country of Origin for the Purposes of Marking Goods (NAFTA Countries) Regulations* and the *Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA Countries) Regulations*. There are 21 exemptions that apply to goods imported from a NAFTA country, and 7 exemptions that apply to goods imported from a non-NAFTA country.

13. Importers, exporters, and producers are advised to contact a marking expert (ME) in the region where goods will be imported to obtain information regarding the use of exemptions. Depending on the circumstances involved, the party requesting information may be required to substantiate entitlement through the submission of an advance ruling request, or by providing some form of written evidence supporting the use of an exemption. Information on advance rulings is contained in the section entitled "Advance Rulings." The specific exemption being requested should be identified at the time of release by means of a written explanation to the border services officer or a notation on the invoice. The officers will consult with the regional marking expert in situations where it is not evident that an importer is entitled to use an exemption. In such cases, the marking expert will make a determination regarding the marking of the goods.

14. A guide for Schedule II is contained in Appendix D. The purpose of this guide is to explain the documentation and/or information that may be required by CBSA in order to determine the applicant's eligibility for use of a specific exemption.

Methods of Determining Country of Origin for Marking

15. There are different methods used to determine the country of origin, depending on whether the goods are imported from a NAFTA country (the United States or Mexico) or from a non-NAFTA country. When determining the country of origin for goods imported from a NAFTA country, a set of marking rules are used. These are technical rules that are applied systematically to determine the country or countries of origin of a good for country of origin marking purposes. The following list identifies some of the criteria used in determining the country of origin for goods imported from NAFTA countries. This list is not all inclusive and is only meant to provide a general guide as to how the country of origin may be determined. Generally, the country of origin is the country in which:

- (a) the goods are wholly obtained or produced;
- (b) the goods are produced exclusively from domestic materials;
- (c) the foreign materials incorporated into the goods undergo a specific tariff classification change; or
- (d) the single material that gives the goods their essential character was produced.

16. For goods imported from a non-NAFTA country, the country of origin of goods is the country in which the goods were substantially manufactured. This means the country where the major part of production or manufacturing took place. It will be necessary to consider the accumulated costs of material, labour, and overhead when determining the proper country of origin for marking purposes.

Method and Manner of Marking

17. The *Marking of Imported Goods Regulations* contain provisions that explain the proper method and manner of marking goods from either NAFTA or non-NAFTA countries.

General Manner of Marking Goods

18. In general, the marking of goods from both NAFTA and non-NAFTA countries must clearly indicate the country of origin of the goods. When goods are imported from NAFTA countries, marking shall be in English, French, or Spanish. For goods imported from non-NAFTA countries, marking shall be in English or French.

19. Generally, importers, exporters, or producers are encouraged to use the full name of the country of origin in the marking reference. However, the use of abbreviations may be necessary where there are space limitations on a product.

20. An abbreviation of a country name may be used as a marking reference, if the abbreviation clearly indicates to the ultimate purchaser or to the ultimate recipient the country of origin of the goods. This provision applies to goods from both NAFTA and non-NAFTA countries. Short country names will not be allowed to be abbreviated as it would be more difficult for the ultimate purchaser or ultimate recipient to reasonably conclude the name of the country.

21. The marking of goods shall be legible, sufficiently permanent, and capable of being easily seen during normal handling of the goods or their container. The provision to allow marking on containers only applies to goods imported from NAFTA countries provided certain conditions are met. For goods imported from non-NAFTA countries, marking should appear on the individual article. In addition, if point of sale packaging conceals the marking on the product, then the packaging should also be marked.

22. Any reasonable method of marking that will remain on the good or its container (where applicable) until the product reaches the ultimate purchaser or recipient is acceptable. In most cases, the methods of marking that will be acceptable will depend on the nature of the goods. Appendix E defines several examples of acceptable methods of marking. It should be noted that other methods of marking may be considered as acceptable.

23. For apparel, CBSA will accept country of origin marking on the same label required by the *Textile Labelling Act* and Regulations of Industry Canada. It should be noted that methods of marking country of origin, other than the use of labels, may also be acceptable for apparel.

Specific Manner of Marking Goods

24. There are specialized requirements that apply to the marking of iron or steel pipes and tubes. The specific methods of marking for each pipe or tube are: paint

stencilling, die stamping, cast-in-mould lettering, etching, or engraving. For pipes or tubes that have an inside diameter of 4.8 cm or less (1.9 inches or less) and are imported in bundles, marking by tagging or labelling each bundle is acceptable.

25. Iron or steel pipes and tubes that have a critical surface finish (e.g., ornamental products) may be marked by tagging or labelling each pipe or tube, or where bundled, by tagging or labelling each bundle. If this provision is applicable, the importer, exporter, or producer should provide a written description of the goods to the marking expert in the region where goods will be imported indicating why they would be considered as having a critical surface finish. The section entitled "Definitions" contains descriptions of the terms "critical surface finish" and "ornamental pipe and tube."

26. The following pipes and tubes are exempt from country of origin marking requirements:

(a) intended for use as parts and such parts are usually of a specific size and are committed by design to a particular application, and will generally have a part number applied thereon;

(b) intended for use as a casting or mould in a manufacturing process. The importer/agent may be requested to supply appropriate specifications and supporting documentation;

(c) when imported for use as original equipment in and by manufacturers of automobiles, buses, or specified commercial vehicles; and

(d) when the non-ferrous metal content is greater than 50%. Pipe and tube containing less than 50% by weight of iron is not considered to be of iron or steel. The importer/agent may be required to supply appropriate specifications and supporting documentation.

27. Country of origin marking for goods that are printed or lithographed paper products should be of a size not smaller than 1.6 mm or 1/16 of an inch. Examples of acceptable methods of marking:

United States
Printed in the United States
Made in the USA
Made in the United States
Mexico
Printed in Mexico
Made in Mexico
Japan
Made in Japan
Spain
Made in Spain

Note: For printed matter, there is also a requirement for the marking to be in a colour that is as bold as any other

characters or images that are printed or lithographed on the paper product.

28. To avoid confusion as to the country of origin of the goods, if the word “Canada” or “Canadian” appears on the goods either spelled in full or abbreviated, the country of origin may be required to appear in close proximity to that reference and be preceded by: “made in,” “produced in,” “printed in,” or some similar expression. The same provision applies where any other country or place name appears other than that of the country of origin. The presence of these words referring to other geographic locations must be expected to mislead the ultimate purchaser or ultimate recipient in order to trigger the application of this provision.

29. In the case of printed matter, the “close proximity provision” will not apply to geographical references that are contained within the body or text of a publication.

30. When NAFTA goods require marking, the country of origin may appear on the usual container only (point of sale packaging) if this is the manner in which the ultimate purchaser buys the good. Country of origin may also appear on the good, provided the usual container can be readily opened for inspection of the content, or the marking of the content is clearly visible through the usual container. Detailed information regarding the application of exemptions to the marking requirements is contained in Appendix D.

Authorization to Mark Goods in Canada

31. The *Marking of Imported Goods Regulations* provides the authority where, under certain conditions, authorization may be granted to mark goods in Canada after they have been imported but before they are released from CBSA. Whenever possible, importers should request such authorizations before the goods arrive in Canada. Authorization may be granted for goods from both NAFTA and non-NAFTA countries.

32. An importer should request pre-authorization to mark goods in Canada before importation actually takes place. Pre-authorization may be granted for a one time importation only, or a blanket authorization may be granted that allows for marking of goods over a specific period of time (e.g., 6 months) covering several shipments. In addition, an importer may also request authorization to mark goods in Canada at the time of importation. If this latter method is used, approval will only be given for the shipment on hand. A request for blanket authorization for multiple shipments of goods must be submitted prior to importation.

33. The applicant must meet the following conditions in order to be given approval to mark goods in Canada:

- (a) the goods cannot be imported as mail;
- (b) a notice of non-compliance pursuant to subsection 35.02(2) of the *Customs Act* must not have

been issued to the importer on similar or identical goods more than 30 days before the importation of the goods or less than two years before importation of the goods;

(c) if authorization is requested prior to importation, the importer gives written notification to CBSA that the goods will be marked in Canada;

(d) if authorization is not requested prior to importation, the importer gives written notification at the time of importation to CBSA that the goods will be marked in Canada and demonstrates that it was not possible to give prior notice;

(e) transfer of ownership of the goods cannot take place until the goods are marked properly.

34. The written notification referred to in the previous paragraph should take the form of a letter to the Superintendent or chief officer at the CBSA office nearest to the location where the goods will be released. The letter should contain the following information:

- (a) importer name, number, and address;
- (b) complete description of the goods;
- (c) location where goods are to be marked;
- (d) if location is a bonded warehouse, location of warehouse, warehouse licence number, and security number;
- (e) date by which the marking will be completed;
- (f) the location where the goods may be verified for compliance;
- (g) if the request is for a blanket authorization to mark goods;
- (h) name and telephone number of a contact person.
- (i) if authorization to mark in Canada is requested at the time of importation, the importer of the goods must also demonstrate that it was not possible to submit notification prior to importation

35. To ensure acceptance of the request, it is advisable that the importer discuss the arrangements for authorization to mark goods in Canada with CBSA before a written notification is submitted. There are five locations that may be acceptable for marking purposes:

- (a) public bonded warehouse;
- (b) private bonded warehouse;
- (c) importer’s premises;
- (d) CBSA office; and
- (e) sufferance warehouse.

36. Due to space limitations at many CBSA offices it may not be possible to mark goods at these locations. In addition, goods may be marked at a location other than the office of report provided this information is included with the notification.

37. Once the importer's written notification has been presented, CBSA will review the request and notify the applicant of the decision made. Authority to mark will take the form of a letter of authorization issued by the chief officer of CBSA or the superintendent. The letter of authorization will confirm whether the location for marking is acceptable, indicate the time frame for completion of the marking, and specify the location where goods will be examined, if required. In cases where pre-authorization for marking has been approved, the importer should present the letter of authorization to the appropriate CBSA office at the time of first reporting and also when requesting release of the goods. When approval for marking has been granted at the time of importation, the letter of authorization should be presented when requesting release of the goods.

38. The importer may mark goods in a bonded warehouse. Information regarding bonded warehouse requirements is contained in Memorandum D7-4-4, *Customs Bonded Warehouses*.

Issuance of Notices to Mark Goods

39. When goods have not been marked in accordance with the marking requirements, a notice to properly mark the goods will be issued by the regional marking expert for goods imported, from both NAFTA and non-NAFTA countries, indicating:

- (a) in what manner goods currently under customs control must be marked; or
- (b) in what manner subsequent importations of identical or similar goods are to be marked.

40. The following three options are available to the importer when goods arrive in Canada that are not marked according to the requirements of the marking program:

- (a) mark the goods in Canada, provided the conditions outlined in the section entitled "Authorization to Mark Goods in Canada" are met;
- (b) export the goods; or
- (c) abandon the goods to the Crown.

Advance Rulings

41. NAFTA importers, exporters, and producers may request an advance ruling on country of origin marking for goods to be imported from a NAFTA country. Authority for this provision of the marking program is contained in section 43.1 of the *Customs Act*. Such requests must be submitted in writing prior to the importation of the goods.

If the requesting party is a person with an office in Canada, the request should be sent to the marking expert in the CBSA office responsible for their area. If the requesting party does not have an office in Canada, the request should be sent to the marking expert in the area where the majority of importations will likely occur. CBSA will then issue rulings on one or more of the following marking components:

- (a) Is the good required to be marked with its country of origin?
- (b) What country of origin must be marked on the good?
- (c) What is the acceptable method and manner of marking the good?

42. It is mandatory that a request for an advance ruling includes, as a minimum, the component described in paragraph (a). Additional information regarding advance rulings is contained in Memorandum D11-4-16, *Advance Rulings Under Free Trade Agreements*.

Determinations/Re-determinations

43. A marking determination is a decision rendered by a border service officer located at their regional office (please refer to Appendix F for the list of all offices and their contact information) indicating whether or not goods imported from a NAFTA country have been marked in accordance with marking regulations. This authority is contained in section 57.01 of the *Customs Act*. A marking re-determination is a decision made by an officer in a CBSA office to modify a marking determination. Sections 60 and 61 of the *Customs Act* provide CBSA with such authority. The determination or re-determination generally includes all three marking components referred to in paragraph 41 above.

44. A NAFTA importer, exporter, or producer may file an appeal of a marking determination/re-determination with the appropriate CBSA office within 90 days of having received a notice of the marking determination. All requests for review of a marking determination/re-determination should be accompanied by such information as:

- (a) descriptive illustrations, literature, or samples relating to the goods that are subject of the request;
- (b) other supporting documentation such as the certificate of origin, relevant file number, or previous advance rulings.

45. Decisions made by CBSA on appeals of determinations/re-determinations may be further appealed to the Canadian International Trade Tribunal (CITT) and subsequently to the Federal Court of Canada. The authority for appeals of determinations/re-determinations is provided for under sections 67 and 68 of the *Customs Act*.

Penalties

46. Failure to mark goods in accordance with the marking requirements may result in the application of penalties. There are now provisions for CBSA to issue both civil and criminal penalties for goods imported from both NAFTA and non-NAFTA countries. The authority to issue civil penalties is contained in section 109.1 of the *Customs Act* and the authority for criminal persecutions is found in the *Designated Provisions (Customs) Regulations*.
47. For specific penalties on marking violations, please refer to the CBSA Web site at www.cbsa.gc.ca.
48. Criminal penalties pursuant to section 159.1 of the *Customs Act* may be assessed by CBSA where a person:
- (a) fails to mark goods in the manner referred to in Section 35.01;
 - (b) marks the goods in a deceptive manner so as to mislead another person as to the country of origin or geographic origin of the goods; or
 - (c) with intent to conceal the information given by or contained in the mark, alters, defaces, removes or destroys a mark on imported goods made as required by the regulations made under subsection 19(2) of the *Customs Tariff*.

Additional Information

49. Additional information regarding CBSA's country of origin marking program may be obtained by contacting the regional marking expert in any one of the CBSA offices listed in Appendix F.
50. For questions concerning the administration of these procedures from a CBSA perspective should be directed to the CBSA Border Information Service (BIS) online at www.cbsa.gc.ca, or call BIS toll-free in Canada at **1-800-461-9999**. If you are calling from outside Canada, you can access BIS by calling 204-983-3500 or 506-636-5064 (long-distance charges will apply). BIS agents are available, during regular business hours from Monday to Friday (except holidays), 8:00 to 16:00 local time. TTY is also available within Canada: **1-866-335-3237**.

APPENDIX A**GOODS TO BE MARKED**

SCHEDULE I

Goods From a NAFTA or Non-NAFTA Country

The following goods are required to be marked with their country of origin whether they are imported from a NAFTA or a non-NAFTA country; with (exceptions indicated in the exception of goods in category 3, item 2 (Athletic gloves and mitts); marking requirements only applies to goods imported from a non-NAFTA country).

1. Goods for Personal or Household Use

- (1) Bakeware and cookware made of aluminum
- (2) Bakeware and cookware made of cast iron
- (3) Bath mats, towels, and wash cloths, knitted or woven
- (4) Batteries, dry cell
- (5) Blankets
- (6) Brushes, including toothbrushes and their handles
- (7) Candles
- (8) Cards, the following: credit and identification, made of any material that has a diameter that exceeds, or a side the length of which exceeds, ½ inch (1.27cm) in width and that is imported in sheet form or otherwise
- (9) Chrome-plated ware and utensils for use in serving food and beverages
- (10) Cigar and cigarette lighters, except lighters for incorporation into motor vehicles
- (11) Clocks and movements, except clocks and movements for use as original equipment by motor vehicle manufacturers
- (12) Containers, thermostatic, the following: carafes, flasks, jars, jugs and vacuum bottles, and refills or inserts therefor
- (13) Cutlery, chrome-plated or stainless steel
- (14) Dishes and ornaments made of china earthenware, ironstone, porcelain, semi-porcelain, stoneware or white granite
- (15) Electronic equipment, the following: phonographs, radio receiving sets, radio-phonograph sets, radio-phonograph-television sets, record players, tape recorders and television receiving sets
- (16) Ironing board covers and pads
- (17) Kitchenware made of metal or plastic, coated, lithographed, painted or otherwise, the following: bread boxes, cake humidors, canisters, foil and paper dispensers, range sets, serving ovens and step-on waste cans
- (18) Knives, the following: jack, pen and pocket; scissors and shears
- (19) Lawn mowers (powered)
- (20) Matches in books, boxes, or folders
- (21) Pencils
- (22) Pens, the following: ballpoint and fountain; and nib penholders
- (23) Pillowslips and sheets made of cotton
- (24) Razor blades (safety type)
- (25) Thermometers
- (26) Tiles, glazed, unglazed and ceramic mosaic, the following: hearth, floor, and wall
- (27) Umbrellas
- (28) Utensils, kitchen type, and chrome-plated or stainless steel
- (29) Watch bracelets (expansion type)

2. Hardware

- (1) Caps, made of metal, lithographed or printed, for containers, the following: lug, screw, and vacuum
- (2) Copper tubing
- (3) Drapery I-beam rails, made of aluminum, brass, steel or other metals or plastic, and component parts of drapery I-beam rails
- (4) Electrical measuring devices for panel mounting designed to indicate alternating or direct current microamperes, milliamperes or amperes, millivolts, volts or kilovolts and such other variables as pressure, resistance and temperature that may be translated into alternating or direct current or voltage
- (5) Glass in panes or sheets, the following: common or colourless window, laminated, plate and sheet
- (6) Goods made of porcelain for electrical use
- (7) Files and rasps
- (8) Sink strainers (basket type)
- (9) Tubes, electronic
- (10) Twines, the following: baler and binder
- (11) Wire insect screening
- (12) Iron or steel pipes and tubes

3. Novelties and Sporting Goods

- (1) Articles in the style of North American Indian handicrafts
- (2) Athletic gloves and mitts, including baseball and hockey gloves and mitts¹
- (3) Bicycles
- (4) Decorations, novelties, and ornaments
- (5) Enamelled emblems and silver plated or sterling silver bracelets, brooches, pins and spoons, all designed as souvenirs of Canada, its provinces, territories, cities, towns or other geographical locations
- (6) Gift wrappings, the following: bindings, braids, ribbons, tapes, ties and trimmings, made chiefly or wholly of textile fibres
- (7) Toys, games and athletic and sporting goods

4. Paper Products

- (1) Boxes and cartons, empty folding or set up, made of paper, paper board, plain or corrugated fibre or fibre board, for use as shipping containers
- (2) Paper matter and products, lithographed or printed

5. Apparel

- (1) Boots, shoes and slippers
- (2) Brassieres, corselettes, garter belts, girdles and lacing corsets
- (3) Fabrics, braided or woven, containing rubber yarns, not exceeding 12 inches (30.48cm) in width; boot and shoe laces
- (4) Gloves made partially or wholly of leather
- (5) Hair pieces, the following: wigs, half wigs, switches, postiches, pony tails, toupees and other types of hair pieces designed to be worn on the head of a person
- (6) Handbags and purses, except handbags and purses made of beads, metal mesh or similar material

¹ Please note that this applies to non-NAFTA goods only; this section has been repealed for all NAFTA goods - [repealed SOR/2002-129, s.5]

- (7) Hats, including berets, bonnets, caps, hoods and shapes made of felt fur, wool felt, and wool-and-fur felt
- (8) Knitted garments
- (9) Raincoats and rain wear made of plastic
- (10) Apparel made substantially or wholly of natural or synthetic textile fibres

6. Horticultural Products

- (1) Tubers, tuberous roots, and rhizomes, dormant, in growth, or in flower, of paeonias
- (2) Tubers, tuberous roots, corms, crowns and rhizomes, dormant, of irises or other perennials, except begonias
- (3) Tubers, tuberous roots, or rhizomes, in growth or in flower, of begonias
- (4) Bulbs, dormant or in growth, except tulip bulbs
- (5) Unrooted cuttings or slips of fruit or nut trees, shrubs or bushes
- (6) Trees, shrubs, bushes, vines, or seedling stock, grafted or not, including those capable of bearing fruit, when in a usual container
- (7) Christmas trees, rooted or unrooted, when in a usual container
- (8) Rose bushes, grafted or not, except cut roses, when in a usual container

APPENDIX B

GUIDE TO SCHEDULE I

Product	Definition	Examples
Section 1 of Schedule I – Goods for Personal or Household Use		
1(1) Bakeware and cookware made of aluminum	used to bake or cook food	cake pan, muffin pan, cookie sheet, pots, pans
1(2) Bakeware and cookware made of cast iron	used to bake or cook food	cake pan, muffin pan, cookie sheet, pots, pans
1(3) Bath mats, towels and wash cloths, knitted or woven	bath mat: mat placed on floor in bathroom;	
	wash cloth: used for wiping the hands, face, or person when washing or bathing	wash cloths: face cloths
	towel: used for wiping something dry, esp. for wiping the hands, face, or person after washing or bathing	towels: bath towels, hand towels, kitchen towels, beach towels
1(4) Batteries, dry cell	primary batteries having a zinc anode, a carbon or graphite cathode surrounded by manganese dioxide and a paste containing ammonium chloride as an electrolyte	alkaline and nickel cadmium batteries, does not include car batteries
1(5) Blankets	bed coverings	comforters, duvets, electric blankets
1(6) Brushes, including toothbrushes and their handles		paint brushes, hair brushes, eyelash brushes
1(7) Candles	a body of wax, tallow, or the like, formed around a wick of cotton or flax, and used to give artificial light	Christmas candles, table candles
1(8) Cards, the following: credit and identification, made of any material that has a diameter that exceeds or a side the length of which exceeds 1/2 inch (1.27cm) in width and that is imported in sheet form or otherwise	credit cards: allows one to make a transaction and to pay at a future date; identification cards: shows tombstone information identifying an individual	credit cards: those provided by department stores and financial institutions; identification cards: driver's licence
1(9) Chrome-plated ware and utensils for use in serving food and beverages	chromium-plated kitchen utensils used to serve food and beverages; similar to 1(13) and (28)	chrome-plated ware: serving dishes, ice tongs
		utensils: ladle, spatula, salad servers
1(10) Cigar and cigarette lighters, except lighters for incorporation into motor vehicles	devices that produce a flame with which to light cigarettes and cigars	disposable lighters (butane), refillable lighters
1(11) Clocks and movements, except clocks and movements for use as original equipment by motor vehicle manufacturers	clock: an instrument for the measurement of time; movement: the moving mechanism of a watch or clock	clocks: wall clocks, grandfather clocks, digital or analog, not including watches
1(12) Containers, thermostatic, the following: carafes, flasks, jars, jugs and vacuum bottles, and refills or inserts therefor		
1(13) Cutlery, chrome-plated or stainless steel	similar to 1(9) and (28) implements for eating and/or serving food	forks, knives, spoons

Product	Definition	Examples
1(14) Dishes and ornaments made of china earthenware, ironstone, porcelain, semi-porcelain, stoneware or white granite		plates, side plates, cups, mugs, saucers, ornaments
1(15) Electronic equipment, the following: phonographs, radio receiving sets, radio-phonograph sets, radio-phonograph television sets, record players, tape recorders and television receiving sets		
1(16) Ironing board covers and pads		
1(17) Kitchenware made of metal or plastic, coated, lithographed, painted or otherwise, the following: bread boxes, cake humidors, canisters, foil and paper dispensers, range sets, serving ovens and step-on waste cans		
1(18) Knives, the following: jack, pen, and pocket; scissors and shears	jack-knife: a large folding clasp-knife for the pocket or purse penknife: a small folding knife, usually carried in the pocket or purse pocketknife: a knife with one or more blades which fold into the handle, for carrying in the pocket or purse	
1(19) Lawn mowers (powered)	used to cut grass	gas or electrically powered
1(20) Matches in books, boxes, or folders		
1(21) Pencils	an instrument for marking, drawing, or writing and having a tapered point	eyebrow/eyeliner pencil; mechanical lead pencil; non-mechanical lead pencil not including felt or nylon tipped pens, nor highlighters
1(22) Pens, the following: ball point and fountain; and nib penholders		includes pillowcases and shams
1(23) Pillowslips and sheets made of cotton	coverings for pillows and beds made of cotton	
1(24) Razor blades (safety type)	must be safety type	blades only, does not include disposable unit, whereby a handle is attached
1(25) Thermometers	an instrument for measuring temperature	food, body, weather
1(26) Tiles, glazed, unglazed and ceramic mosaic, the following: hearth, floor, and wall		
1(27) Umbrellas	anything serving as protection from the elements (i.e., rain or sun)	parasols, golf
1(28) Utensils, kitchen type, chrome-plated or stainless steel	similar to 1 (9) and (13)	flour sifters, egg beaters
1(29) Watch bracelets (expansion type)		
Section 2 of Schedule I – Hardware		
2(1) Caps, made of metal, lithographed or printed, for containers, the following: lug, screw and vacuum		
2(2) Copper tubing	mainly used for plumbing to supply water	for sinks, bathtubs, washing machines

Product	Definition	Examples
2(3) Drapery I-beam rails, made of aluminum, brass, steel or other metals or plastic, and component parts of drapery I-beam rails	tracks to carry curtains	component parts: brackets, rollers, hooks, screws
2(4) Electrical measuring devices for panel mounting designed to indicate alternating or direct current microamperes, milliamperes or amperes, millivolts, volts or kilovolts and such other variables as pressure, resistance and temperature that may be translated into alternating or direct current or voltage	the electrical measuring device is mounted on a panel	
2(5) Glass in panes or sheets, the following: common or colourless window, laminated, plate and sheet		
2(6) Goods made of porcelain for electrical use	insulating posts for electrical high and low voltage lines	usages: telephone posts (low voltage), hydro lines (high voltage)
2(7) Files and rasps	file: a metal instrument, having one or more of its faces covered with small cutting edges or teeth, for abrading, reducing, or smoothing surfaces rasp: a coarse kind of file, having separate teeth raised on its surface by means of a pointed punch	
2(8) Sink strainers (basket type)		
2(9) Tubes, electronic	components of electrical circuits for radios and televisions used for internal electronics and for viewing TV; tubes which contain electrons flowing through them	television tubes, computer monitor tubes, fluorescent light tubes
2(10) Twines, the following: baler and binder	twine: thread or string composed of two or more yarns or strands twisted together	
2(11) Wire insect screening	a wire mesh used in windows and doors to protect against insects, e.g., mosquitos	window/door wire mesh
2(12) Iron or steel pipes and tubes		not including parts that are used to join lengths of pipe together, i.e., pipe fittings, outlets, and nipples or exemptions listed in the section entitled "Method and Manner"
Section 3 of Schedule I – Novelties and Sporting Goods		
3(1) Articles in the style of North American Indian handicrafts	imitation of North American Indian handicrafts either by mass production or otherwise Indian: Aboriginal people of North America Handicraft: skilled work with the hands	

Product	Definition	Examples
3(2) Athletic gloves and mitts, including baseball and hockey gloves and mitts (applies only to goods from Non- NAFTA countries)		
3(3) Bicycles		
3(4) Decorations, novelties and ornaments	decoration and ornament: that which adorns novelty: a new or unusual thing or occurrence; small decoration or toy of novel design	decorations: artificial flowers and fruits, statuettes novelties: figurine stamp pads
3(5) Enameled emblems and silver plated or sterling silver bracelets, brooches, pins and spoons, all designed as souvenirs of Canada, its provinces, territories, cities, towns or other geographical locations	enamel: glasslike coating emblem: a symbol	lapel pins that depict provincial flags
3(6) Gift wrappings, the following: bindings, braids, ribbons, tapes, ties and trimmings, made chiefly or wholly of textile fibres		
3(7) Toys, games and athletic and sporting goods	toy: a plaything for children or others; something contrived for amusement rather than for practical use game: amusement, fun, sport Athletic: pertaining to sporting activities sport: pleasant past time; amusement; diversion	toys: balloons, dolls, stuffed toys games: board games, bowling balls
Section 4 of Schedule I – Paper Products		
4(1) Boxes and cartons, empty folding or set up, made of paper, paper board, plain or corrugated fibre or fibre board, for use as shipping containers		
4(2) Paper matter and products, lithographed or printed		books, magazines, catalogues, calendars, business reports, maps, posters, business invoices; not including blank paper
Section 5 of Schedule I –Apparel		
5(1) Boots, shoes and slippers		not including shoe uppers
5(2) Brassieres, corselettes, garter belts, girdles and lacing corsets		
5(3) Fabrics, braided or woven, containing rubber yarns, not exceeding 12 inches (30.48cm) in width; boot and shoe laces		
5(4) Gloves made partially or wholly of leather		
5(5) Hair pieces, the following: wigs, half wigs, switches, postiches, pony tails, toupees and other types of hair pieces designed to be worn on the head of a person		
5(6) Handbags and purses, except handbags and purses made of beads, metal mesh or similar material		

Product	Definition	Examples
5(7) Hats, including berets, bonnets, caps, hoods and shapes made of felt fur, wool felt, and wool-and-fur felt		straw hats
5(8) Knitted garments		sweater, vest, socks, hat, mittens, leg warmers, coat, scarf
5(9) Raincoats and rain wear made of plastic	plastic: any number of synthetic polymeric substances	
5(10) Apparel made substantially or wholly of natural or synthetic textile fibres	natural textile fibres: cotton, wool, silk, ramie synthetic textile fibres: polyester, nylon, rayon, viscose, spandex	shirt, pants, skirt, dress, jacket, vest, socks, stockings, hat, gloves, scarf, belt, undergarments
Section 6 of Schedule I – Horticultural Products		
6(1) Tubers	a short, thick, fleshy, usually but not always underground stem or branch bearing buds (eyes) that serve as storage organs	Begonia
6(2) Tuberous roots	large fleshy roots bearing or producing tubers	Tuberous Begonia, spider plants
6(3) Rhizomes, corms, crowns (also known as Corona)	rhizomes: rootstock, usually an underground rootlike stem on or under the ground that sends up a succession of leaves or stems at the apex and emitting roots from the lower side	Dogwood, German Iris
	corms: a solid, swollen part of a stem, usually underground, as the so-called “bulb”	Crocus and Gladiolus
	crowns: the base of a plant, where the stem and root meet; part of a rhizome with a large bud, suitable for propagation; a circular appendage, or a circle of appendages; in a flower, an outgrowth of the perianth, or the staminal circle or a cluster of small cells crowning the oogonium	

APPENDIX C**GOODS EXEMPT FROM MARKING**

SCHEDULE II

Goods From a Non-NAFTA Country

1. Donations for charitable purposes and not for the purpose of sale.
2. Gifts or bequests.
3. Antiques.
4. Used goods, with the exception of iron or steel pipes and tubes.
5. Goods for the exclusive use of the importer or that importer's employees and not for resale to the general public, with the exception of iron or steel pipes and tubes.
6. Goods that are imported under tariff item No. 9808.00.00, 9809.00.00 or 9810.00.00.
7. Goods imported for subsequent exportation from Canada, with the exception of iron or steel pipes and tubes.

Goods From a NAFTA Country

1. Goods for charitable purposes and not for the purpose of sale.
2. Goods that are gifts or bequests.
3. Goods that are antiques or goods produced more than 20 years prior to importation.
4. Used goods, with the exception of iron or steel pipes and tubes.
5. Goods that are for the exclusive use of the importer or that importer's employees and not for resale to the general public, with the exception of iron or steel pipes and tubes.
6. Goods imported for use by the importer and not intended for sale in the form in which they were imported.
7. Goods that are imported under tariff item No. 9808.00.00, 9809.00.00 or 9810.00.
8. Goods that are imported for subsequent exportation from Canada, with the exception of iron or steel pipes and tubes.
9. Goods that, for purposes of temporary duty-free admission, are in transit or in bond or otherwise under CBSA control.
10. Goods that are incapable of being marked.
11. Goods that cannot be marked prior to exportation without causing them injury.
12. Goods that cannot be marked except at a cost that is substantial in relation to their value for duty so as to discourage their exportation.
13. Goods that cannot be marked without materially impairing their function or substantially detracting from their appearance.
14. Goods that are in a container that is marked in a manner that will reasonably indicate their origin to the ultimate purchaser.
15. Goods that are crude substances.
16. Goods that are to undergo production in Canada by the importer, or on the importer's behalf, in a manner that would result in their becoming goods the country of origin of which is Canada.
17. Goods in respect of which, by reason of their character or the circumstances of their importation, the ultimate purchaser would reasonably know their country of origin even though the goods are not marked with country of origin.
18. Goods that are imported without the required marking and cannot be marked after their importation except at a cost that would be substantial in relation to their value for duty, provided that the failure to mark either goods before importation was not for the purpose of avoiding compliance with the marking requirement.
19. Goods that are original works of art.

20. Goods that are classified under subheading No. 6904.10 (ceramic building bricks), or heading No. 85.41 (diodes, transistors and similar semiconductor devices, includes photosensitive) or 85.42 (electronic integrated circuits), other than goods that are so classified by reason of their having undergone a non-qualifying operation specified in section 13 of these Regulations.

21. Goods in respect of which there is no ultimate purchaser.

APPENDIX D**GUIDE TO SCHEDULE II**

1. Goods for charitable purposes and not for the purpose of sale (NAFTA and non-NAFTA)

The importer may be required to submit evidence that the goods are for charitable purposes and not for resale. A letter from the recipient of the goods is an example of what may serve as satisfactory proof. It should be noted that the wording for this exemption is different when comparing the NAFTA Schedule with the Non-NAFTA Schedule. While the wording is slightly different, the interpretation of these exemptions is identical in both cases.

2. Goods that are gifts or bequests (NAFTA and non-NAFTA)

The importer may be required to submit evidence that goods are either gifts or bequests. For gifts, a letter from the donor indicating that no sale has taken place is an example of what documentation may serve as satisfactory proof. A bequest may be confirmed by presentation of a copy of the will.

3. Goods that are antiques or goods that have been produced more than 20 years prior to importation (NAFTA and non-NAFTA)

For goods imported from NAFTA countries, it may be evident to the BSO at the time of importation that the goods are more than 20 years old. However, it may be necessary to present evidence of the age of the goods. For non-NAFTA goods, it may be necessary for the importer to present evidence that the goods are antiques. A certificate of antiquity or a letter from an antique dealer may be satisfactory. For the purposes of the country of origin marking requirement, antiques are articles that are more than 100 years old. It should be noted that for goods imported from non-NAFTA countries, such goods must be antiques before they qualify for this exemption.

4. Used goods, with the exception of iron or steel pipes and tubes (NAFTA and non-NAFTA)

CBSA should be satisfied through examination of the goods that they qualify as being used. Used goods do not include seconds, factory rejects, or blemished goods.

5. Goods that are for the exclusive use of the importer or the importer's employees and not for resale to the general public, with the exception of iron or steel pipes and tubes (NAFTA and non-NAFTA)

In many cases, it may be evident from the nature of the goods that they are for the exclusive use of the importer or the importer's employees. However, the importer may be required to substantiate entitlement to this exemption by submitting a letter that outlines the specific details of the disposition of the goods. For a good to be exempt from marking under this exemption, it must be used internally by the importers or their employees and not for distribution to the public. A good example of when this exemption may apply would be the importation of uniforms by a company for use by its employees in conducting their business. In the case of goods imported from a non-NAFTA country, this exemption would not apply in a situation where pens, for example, are being given away to the public as a promotional product.

6. Goods imported for use by the importer and not intended for sale in the form in which they were imported (NAFTA)

For this exemption to be used, there must be a change in the tariff classification of the goods, or the other applicable requirements as described in the marking rules must be relevant (e.g., production that results in a substantial transformation of the product, subsection 12(2) of the *Determination of Country of Origin for the Purposes of Marking Goods (NAFTA Countries) Regulations*). The importer should consult with a marking expert to determine eligibility for this exemption.

7. Goods that are imported under tariff item No. 9808.00.00, 9809.00.00 or 9810.00.00 (NAFTA and non-NAFTA)

Information provided at the time of release should be sufficient for CBSA to determine that the importer qualifies to use these tariff items.

8. Goods that are imported for subsequent exportation from Canada, with the exception of iron or steel pipes and tubes (NAFTA and non-NAFTA)

The importer should submit evidence that the goods will be subsequently exported from Canada. The following are examples of evidence that would be acceptable:

- (a) certification in writing on the customs accounting document that the goods are for exportation from Canada, or

(b) a letter from the importer indicating the circumstances under which the goods will be subsequently exported.

9. Goods that, for the purpose of temporary duty-free admission, that are in transit or in bond or otherwise under CBSA control (NAFTA)

CBSA controls that currently apply to these types of importations will be used.

10. Goods that are incapable of being marked (NAFTA)

In order to determine eligibility for this exemption, an advance ruling request should be submitted as described in the section entitled "Advance Rulings." In any case, the importer, exporter, or producer must submit evidence that clearly demonstrates that the goods are incapable of being marked. CBSA must be satisfied that it is impossible to mark the goods before this exemption is granted. If approval for this exemption is given, the outermost usual container will require marking.

11. Goods that cannot be marked prior to exportation without causing them injury (NAFTA)

In order to determine eligibility for this exemption, an advance ruling request should be submitted as described in the section entitled "Advance Rulings." In any case, the importer, exporter, or producer must submit evidence that clearly demonstrates that the goods cannot be marked without causing injury to the goods. CBSA must be satisfied that injury to the goods would result if the goods were marked. If approval for this exemption is given, the outermost usual container will require marking.

12. Goods that cannot be marked except at a cost that is substantial in relation to their value for duty so as to discourage their exportation (NAFTA)

In order to determine eligibility for this exemption, the importer, exporter, or producer should submit a request for an advance ruling as described in the section entitled "Advance Rulings." In any case, it must be clearly demonstrated that the cost of marking is substantial in relation to the value for duty and that this cost would discourage exportation. If approval for this exemption is given, the outermost usual container will require marking.

13. Goods that cannot be marked without materially impairing their function or substantially detracting from their appearance (NAFTA)

In order to determine eligibility for this exemption, the importer, exporter, or producer should submit a request for an advance ruling as described in the section entitled "Advance Rulings." In any case, it must be clearly demonstrated that the goods cannot be marked without materially impairing their function or substantially detracting from their appearance. If approval for this exemption is given, the outermost usual container will require marking.

14. Goods that are in a container that is marked in a manner that will reasonably indicate their origin to the ultimate purchaser (NAFTA)

In determining how this exemption applies, it is important to determine which party is the ultimate purchaser of the goods. The ultimate purchaser is the last person in Canada who purchases the goods in the form in which they are imported, whether or not that purchaser is the last person to use the goods in Canada. This exemption also applies to goods in a usual container (point of sale packaging). Under this exemption, marking must appear on the container at time of purchase.

15. Goods that are crude substances (NAFTA)

Currently, there are no goods in Schedule I that would be considered as crude substances.

16. Goods that are to undergo production in Canada by the importer, or on the importer's behalf, in a manner that would result in the country of origin of which is Canada (NAFTA)

In order to determine eligibility for this exemption, the importer, exporter or producer should submit a request for an advance ruling as described in the section entitled "Advance Rulings." The request should include marking components (a) and (b).

17. Goods in respect of which, by reason of their character or the circumstances of their importation, the ultimate purchaser would reasonably know their country of origin even though the goods are not marked with country of origin (NAFTA)

In order to determine eligibility for this exemption, the importer, exporter or producer should submit a request for an advance ruling as described in the section entitled "Advance Rulings." In any case, it must be clearly demonstrated that the ultimate purchaser would reasonably know the country of origin even though the goods are not marked.

18. Goods that are imported without the required marking and cannot be marked after their importation except at a cost that would be substantial in relation to their value for duty, provided that the failure to mark those goods before importation was not for the purpose of avoiding compliance with the marking requirement (NAFTA)

The importer should clearly demonstrate that the cost of marking would be substantial in relation to the value for duty and the intent was not to avoid the marking requirement. If approval for this exemption is given, the outermost usual container must be marked.

19. Goods that are original works of art (NAFTA)

In order to be eligible for this exemption, the importer, exporter, or producer should demonstrate that the goods being imported are original works of art. Original works of art are normally signed or initialled by the artist. The following specific information should be provided:

- (a) name of the artist;
- (b) date of the work;
- (c) medium used in the work;
- (d) processes involved;
- (e) whether the work executed entirely by hand; and
- (f) explanation of any other process used.

20. Goods that are classified under subheading No. 6904.10, or heading No. 85.41 or 85.42, other than goods that are so classified by reason of their having undergone a non-qualifying operation specified in section 13 of these Regulations (NAFTA)

Goods in heading No. 85.41 or 85.42 do not require marking.

If the claim for exemption is made based on the goods falling under subheading No. 6904.10, the following information should be provided:

- (a) chemical composition of the product;
- (b) whether the good has been fired after shaping;
- (c) the type of article and intended use; and
- (d) whether the product can withstand a temperature of 1500°C or higher.

21. Goods in respect of which there is no ultimate purchaser (NAFTA)

In order for there to be an ultimate purchaser, a purchase or transaction must take place. The ultimate purchaser is the last person in Canada who purchases the goods in the form in which they are imported, whether or not that purchaser is the last person to use the goods in Canada.

APPENDIX E

EXAMPLES OF ACCEPTABLE METHODS OF MARKING

1. **Anodizing:** the formation of an oxide surface on non-ferrous metal by electrochemical means.
2. **Cast-in-Mould Lettering:** employs metal moulds and cores with either gravity or low-pressure introduction of molten metal, where part of the mould would be in the shape of letters.
3. **Decalcomania Transfer:** decalcomania is a transfer method of printing.
4. **Die Stamping:** to impress (lettering or a design) with heated metal type or dies, normally used to mark hard surfaces.
5. **Embossing:** to raise the surface of an article by pressure against a steel die roller cut or engraved with a pattern.
6. **Engraving:** to represent a mark by incisions on wood metal or stone.
7. **Etching:** to engrave by eating away the surface with acids.
8. **Labels:** a paper or plastic strip with adhesive backing that firmly adheres to a variety of dissimilar surfaces, or sewn in fabric label.
9. **Lithography:** process of printing from a plane surface (e.g., smooth stone or metal plate) on which the image to be printed is ink receptive and the blank area is ink repellent.
10. **Pressure Sensitive Label:** a label that at room temperature, without wetting or other addition, is permanently tacky (on one or both sides) and which firmly adheres to a variety of dissimilar surfaces upon contact, without the need for more than finger or hand pressure. This type of label may also be referred to as a sticker.
11. **Printing:** the process by which multiple reproductions are made from a plate or image carrier on a press.
12. **Stamping:** to impress or mark something with a symbol or design with ink or colouring (a rubber stamp could be used for stamping).
13. **Stencilling:** a form of duplication in which ink flows through openings on a porous sheet to form an image on a receiving surface. No ink can pass through the unopened blocked areas. Paint stencilling refers to the same method using paint instead of ink to form the mark.
14. **Tags:** a paper or plastic strip, normally tied to a product by a string or thread-like plastic.

APPENDIX F

LIST OF OFFICES WHERE A REGIONAL MARKING EXPERT MAY BE CONTACTED

Office	Address	Telephone/Facsimile Numbers
Halifax	Canada Border Services Agency Client Services Division 1969 Upper Water Street Purdy's Tower 2, 5th Floor Halifax, NS B3J 3R7	T: 902-426-5543 F: 902-426-8825
Montréal	Canada Border Services Agency Trade Services Division 400 Youville Square, 4th Floor Montréal, QC H2Y 2C2	T: 514-286-7879 ext 5187 or 5188 F: 514-496-6681
Ottawa	Canada Border Services Agency Client Services Division 2270 St. Laurent Blvd., 1st Floor Ottawa, ON K1G 6C4	T: 613-991-1255 F: 613-952-7149
Toronto	Canada Border Services Agency Compliance Verification and Services P.O. Box 10 Station A 1 Front Street West Toronto, ON M5J 2X6	T: 416-954-4942 F: 416-954-0364
Hamilton	Canada Border Services Agency Compliance Verification and Services 55 Bay St. North P.O. Box 2989 Hamilton, ON L8N 3V8	T: 905-308-8589 F: 905-308-8616
Windsor	Canada Border Services Agency Compliance Verification and Services P.O. Box 1641 Windsor, ON N9A 7K3	T: 519-967-4145 F: 519-967-4067
Winnipeg	Canada Border Services Agency Trade Compliance Division Victory Building 100-269 Main Street Winnipeg, MB R3C 1B3	T: 204-984-7123 F: 204-983-6635
Calgary	Canada Border Services Agency Trade Administration Services 2588-27th Street NE Calgary, AB T1Y 7G1	T: 403-292-4324 F: 403-292-4200
Vancouver	Canada Border Services Agency Trade Compliance Division 503-333 Dunsmuir Street Vancouver, BC V6B 5R4	T: 604-666-6753 F: 604-666-7027

REFERENCES

<p>ISSUING OFFICE – Commercial Border Programs Division Border Programs Directorate Programs Branch</p>	<p>HEADQUARTERS FILE –</p>
<p>LEGISLATIVE REFERENCES – <i>Customs Tariff</i>, section 19 <i>Customs Act</i>, sections 35.01, 35.02, 43.1, 57.01, 61, 63, 64, and 159.1 <i>Determination of Country of Origin for the Purpose of Marking Goods (NAFTA Countries) Regulations</i> <i>Determination of Country of Origin for the Purpose of Marking Goods (Non-NAFTA Countries) Regulations</i> <i>Marking of Imported Goods Regulations</i></p>	<p>OTHER REFERENCES – D7-4-4, D11-4-16</p>
<p>SUPERSEDED MEMORANDA “D” – Memorandum D11-3-1, February 18, 1998; and Interim Memorandum D11-3-1, July 13, 2009</p>	

Services provided by the Canada Border Services Agency are available in both official languages.



Annex

7

Memorandum D10-15-13
Handicrafts
1 May 1998



HANDICRAFTS

This memorandum outlines and explains the conditions under which designated handicrafts are admissible under tariff item No. 9987.00.00 of the List of Tariff Provisions set out in the schedule to the Customs Tariff.

Legislation

Tariff item No. 9987.00.00 reads as follows:

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, 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 back strap 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 Act, 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.

GUIDELINES AND GENERAL INFORMATION

1. The following definitions are intended to explain the administrative policy and to assist in the classification of goods under tariff item No. 9987.00.00 of the List of Tariff Provisions set out in the schedule to the Customs Tariff:
 - (a) "traditional characteristics" means any form or decoration which has been used widely or habitually by the indigenous people of the geographical region where produced, or which represents any accepted national, territorial, or religious symbol of the country of manufacture (e.g., for Canada, the maple leaf or beaver);
 - (b) "artistic characteristics" includes any form or decoration developed from a traditional form or design, but executed in a contemporary idiom;
 - (c) "geographical region" means the country of manufacture being a country entitled to the benefits of the General Preferential Tariff, or a specific region of that country;
 - (d) "non-utilitarian" describes goods that may have a function (a utility) but are obtained or valued for their artistic, religious, or cultural features.

2. To have acquired their essential characteristics by the handiwork of individual craftsmen employing traditional manual skills, handicraft products must have been made by one or more of the following processes:
 - (a) solely by hand; or
 - (b) tools held in the hand which are not powered by machinery other than by machines powered by foot or by hand.

3. Traditional manual skills are those skills handed down from generation to generation, such as:

appliqué work	knitting
beating	knotting
branding	moulding
carving	needlework
chasing	netting
crocheting	painting
cutting	plaiting
drawing	printing
dyeing	punching
embossing	quilting
embroidering	rubbing
enamelling	scraping or scratching
engraving	studding
etching	tatting
filigreeing	tooling
hammering	twisting
inlaying	weaving
joining	etc.

4. For the purpose of this Memorandum, handicraft goods shall be deemed not to have acquired traditional or artistic characteristics by the handiwork of individual craftsmen if:
- (a) they are plain utilitarian goods with no particular artistic or decorative features (qualifying goods may have practical uses but are desired for their artistic characteristics);
 - (b) they copy or imitate, or attempt to copy or imitate, traditional, decorative, artistic, or indigenous products of any country other than the country of manufacture;
 - (c) their essential characteristics are identical (in terms of size, design, method of production) to each other and if it is evident that their quality was closely controlled;
 - (d) there is evidence that an original handicraft product was used as a "model" and reproduced in large quantities partly by hand and partly by sophisticated tools or by moulding; and
 - (e) they are produced by individual craftsmen that acquired their skills by formal training or working under close supervision.

Certificate

5. Handicraft goods may be classified under tariff item No. 9987.00.00 of the Customs Tariff on production of a certificate in duplicate:
- (a) in the form set out below and containing the information required therein; and
 - (b) signed by a representative of
 - (1) the government of the country of origin, or
 - (2) any other authorized person in the country of origin recognized by the Minister of National Revenue as Competent for that purpose.

Note: Further information regarding authorization may be obtained by contacting the Director of Trade Administration Services at any regional customs office.

Certificate of Handicraft Goods

The undersigned hereby declares that the following goods originated in(Name of country) which is entitled to the benefit of the General Preferential Tariff:

(Description of goods)

and certifies that the above-described goods are handi-craft products with traditional or artistic characteristics that are typical of the geographical region where produced, namely, (Name of region) and have acquired their essential characteristic by the handiwork of individual craftsmen by means of the following process (e.g., carving, knitting, handweaving)

Authorizing Agency

Title and Signature of Authorized Signatory

Place and Date

REFERENCES

ISSUING OFFICE:

Trade Policy and Interpretation Directorate

LEGISLATIVE REFERENCES:

Customs Tariff, tariff item 9987.00.00

HEADQUARTERS FILE:

HS 9987.00

SUPERSEDED MEMORANDA "D":

D10-15-13, February 28, 1991

OTHER REFERENCES:

N/A

