

Generalized System of Preferences

HANDBOOK ON THE SCHEME OF CANADA

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

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

The Handbook has been prepared by the UNCTAD technical cooperation programme on market access, trade laws and preferences (INT/97/A06) primarily for use within the context of project activities.

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

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

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CONTENTS

	<u>Page</u>
Background	v
Depth of tariff cuts	v
Product coverage	v
Safeguard measures	v
Rules of origin	v
Handicraft products	viii
Special treatment for least developed countries	x
Other tariff treatments	x

Appendices

I. Product groups under Schedule I of the Customs Tariff of Canada	3
II. List of Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997 (Positive List for agricultural products)	5
III. Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997 (Negative List for all products)	47
IV. List of Countries with applicable Tariff Treatments	127
V. Regulations concerning the "Order" Respecting the Designation of the Handicraft Goods for the Purpose of Code 2955	139

BACKGROUND

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

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

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

DEPTH OF TARIFF CUTS

GPT rates range from duty-free to reductions in the most-favoured-nations (MFN) rate.

PRODUCT COVERAGE

Canada grants preferences for goods, including selected agricultural products, of export interest to developing countries. Some products, such as certain textiles, footwear, products of the chemical, plastic and allied industries, specialty steels and electron tubes are excluded from the scheme. The list of covered agricultural products is contained in Annex II. Annex III covers both industrial and agricultural products which are not covered by the Canadian scheme. In order to determine GSP rates for covered industrial products, it is necessary to refer to the Canadian Custom Tariff.

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 (CITT) may be directed by the Minister of Finance to conduct an inquiry into any complaint submitted by a Canadian producer claiming that he has suffered or may suffer injury as a result of factors connected with the Anti-Dumping Code and the Code on Subsidies and Countervailing Duties of the World Trade Organization (WTO) (GATT-1994). If it is satisfied that there is a *prima facie* case of injury and it judges the removal of the GPT concession would remove the injury, it will conduct a public inquiry and make recommendations to the Government. According to the recommendation of the CITT, the Government may withdraw the GPT concession or establish tariff rate quotas.

RULES OF ORIGIN

In order to be eligible for GPT rates, products must meet origin

(vii)

criteria and the rule of direct consignment prescribed by Canada. The origin of the goods must be supported by the prescribed documentary evidence.

Wholly obtained goods

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

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

Goods with an import content

Products manufactured in a beneficiary country wholly or partly from materials, parts or components originating outside the country or of undetermined or unknown origin are deemed to be *bona fide* the growth, produce or manufacture of the beneficiary country if the value¹ of the import content amounts to not more than 40 per cent or, in the case of a least developed country, not more than 60 per cent of the ex-factory price² of the goods as packed for shipment to Canada (percentage criterion).

In calculating the value of the import content, any materials used in the manufacture or production of the goods, originating from any other beneficiary country (global cumulation) or from Canada (preference-giving country content rule) and any packing required for the transportation of the goods, but not including packing in which the goods are ordinarily sold for

¹ Value of imported inputs is defined as their customs value at the time of importation into the preference-receiving country or, in the case of inputs of undetermined origin, the earliest ascertainable price paid for them in that country.

² The ex-factory price is the total value of: (a) materials, (b) parts, © 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, temporary storage, are not included in the ex-factory price calculation.

consumption in the beneficiary country, shall be deemed to have originated in the beneficiary country.

Examples for calculating the percentage of import content under global cumulation and the preference-giving country content rule

1. Radio sets manufactured in the Philippines, ex-factory price per unit C\$100 with the following imported materials, parts and components:
 - (I) Integrated circuits and diodes made in Japan, value per radio set C\$45; and,
 - (ii) Speakers made in Hong Kong, value per radio set C\$15.

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

2. Radio sets manufactured in Bangladesh, ex-factory price per unit C\$100, with the following imported materials, parts and components:
 - (I) Integrated circuits and diodes made in Japan, value per radio set C\$45; and,
 - (ii) Speakers made in India, value per radio set C\$15.

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

Unit of qualification

For the purposes 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 is 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.

Direct consignment

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

In the case of goods imported into Canada from a beneficiary country but

passing in transit through the territory of an intermediate country, the goods will lose their GPT eligibility, unless:

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

Documentary evidence

The goods for which the GPT is claimed shall be invoiced separately from other goods and must be accompanied by a GSP Certificate of Origin Form A. The Form A must be signed by the exporter in the beneficiary country from which the goods were consigned to Canada. It must bear a full description of the goods and the marks and numbers of the package and must be cross-referenced to the customs invoice.

Form A is not required for GPT eligible goods of a value not exceeding C\$300 imported in a traveller's baggage or consigned from an individual in the beneficiary country to an individual in Canada and not intended for resale. In this case, a statement signed by the vendor of the goods in the beneficiary country indicating that the goods are the growth, produce or manufacture of the beneficiary country may be presented by the importer to customs in lieu of a Form A.

HANDICRAFT PRODUCTS

General

Canada grants duty-free entry for handicraft products classified under Code 2955 of the Canadian Customs Tariff. This treatment is granted on condition that the products concerned:

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

The text of the regulation concerning the "Order Respecting the Designation of the Handicraft Goods for the Purpose of Code 2955" can be found in Appendix V.

Definition of handicraft products

Handicraft products claiming entry under this code must possess traditional or artistic characteristics that are typical of the geographical region in which they were produced. In addition, they must have acquired the traditional artistic characteristics by the handiwork of individual craftsmen. Handicraft articles are restricted to those goods listed in the following Schedule to the Regulations.

1. The following articles, if composed wholly of or in chief part by value of wood, namely puppets, musical instruments (other than guitars,

(x)

viols, harpsichords of copies of antique instruments), gourds, and calabashes, incense burners, retables, fans, screens, lacquer ware, hand-carved picture frames, hand-carved figurines of animals, religious symbols and statuettes.

2. The following articles, if composed wholly or in chief part by value of bread dough, namely, ornaments, mirrors, figurines.
3. The following articles, if composed wholly or in chief part by value of clay, namely, hookahs, nargiles, candelabra, incense burners.
4. The following articles, if composed wholly or in chief part by weight of vegetable fibres or vegetable materials other than linen, cotton or corn husks, namely, figurines, fans, hats, musical instruments, toys, sitkas, greeting cards and wall hangings.
5. The following articles, if composed wholly or in chief part by value of paper or papier mâché, namely, figurines, masks, baskets, artistic cut-outs.
6. The following articles, if composed wholly or in chief part by value of leather or hide, namely, puppets, bellows, pouffes, bottle cases, wine or water bottles, jugs.
7. The following articles, if composed wholly or in chief part by value of coconut shell, namely figurines, costume jewellery, beads, belts, hair pins, button lamp bases, and key holders.
8. The following articles, if composed wholly or in chief part by value of mother of pearl, horn, shell including tortoise shell, or coral, namely, musical instruments, chimes, cobs, fans, buttons, lamp bases, and key holders.
9. The following articles, if composed wholly or in chief part by value of base metals, iron, steel, tin, copper, pewter, bronze, brass, namely, hookahs, nargiles, musical instruments, bells, gongs, incense burners, masks, adzes, mattocks, finger and keyhole plates, door handles and locks, hinges and latches, samovars, kukris, machetes.
10. The following articles, if composed wholly or in chief part by value of glass, namely, bracelets, nargiles, hookahs.
11. The following articles, if composed wholly or in chief part by weight of wool or cotton, namely, fabrics decorated with crewel embroidery, hand-woven semi-finished wall hangings on backstrap looms, reverse hand sewn appliqué wall hangings, and hurries.
12. The following articles, if composed wholly or in chief part by value of stone, namely, lanterns.

The following products are not accepted as handicrafts:

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

The use of tools in the manufacture of handicraft products is admitted

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

Documentary evidence

A claim for duty free entry of handicraft products is to be supported by a special Certificate of Handicraft Goods.³ In addition, it would be useful for importers to have on hand a GSP Certificate of Origin Form A required for GPT qualification; the products that do not qualify for entry as handicraft products under Code 2955 may be eligible for entry at GPT rates of duty. It is therefore recommended that exporters of handicraft articles complete both a special Certificate of Handicraft Goods and a GSP Certificate of Origin Form A.

SPECIAL TREATMENT FOR LEAST DEVELOPED COUNTRIES (LDCS)

Forty-eight countries designated as LDCs benefit from duty-free entry for all products eligible for GPT treatment. Furthermore, under the rules of origin (and also under the rules of global cumulation) the import content allowed for goods to qualify for GPT eligibility is raised to 60 per cent instead of the 40 per cent permitted for other developing countries (see "Goods with an import content"). Countries eligible for this treatment are listed in Appendix IV.

OTHER TARIFF TREATMENTS

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

British Preferential Tariff (BPT)

This treatment is offered to member countries of the British Commonwealth of Nations. It applies only to certain select goods which are indicated in the Canadian Tariff Schedule. With the introduction of the Harmonized System based Tariff in 1988, the product coverage of the BPT was substantially reduced since for the most part beneficiary countries were already eligible for the same rates under the GPT. The BPT may still be of interest to Commonwealth members since it provides reduced rates on certain textile and agricultural products which are not covered by the Canadian GPT.

In order to be eligible for the BPT, 50 per cent of the cost of production of the goods must be the growth, produce or manufacture of a British Commonwealth country. Cumulation is allowed among Commonwealth members and the goods must be shipped directly from the Commonwealth country in which they are finished to Canada. Transshipment through a non-Commonwealth port is not allowed. See Appendix IV for those countries eligible for BPT consideration.

³ The Certificate of Handicraft Goods does not exist as an already printed form, and the certificate produced for this purpose must have the same lay-out and contain verbatim the same information as that shown in Appendix V. The Certifying authorities can be a governmental body of the beneficiary country or any other body approved by the Government of that country and recognized by the Minister of National Revenue for that purpose.

Caribbean

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

APPENDIX I

PRODUCT GROUPS UNDER SCHEDULE I OF THE CUSTOMS TARIFF OF CANADA

		HEADINGS
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS	01.01-05.01
SECTION II	VEGETABLE PRODUCTS	06.01-14.01
SECTION III	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	15.01
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	16.01-24.01
SECTION V	MINERAL PRODUCTS	25.01-27.01
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	28.01-38.01
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF	39.01-40.01
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	41.01-43.01
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OR STRAW OF ESPARTO OR OF OTHER PAITING MATERIALS; BASKETWARE AND WICKERWORK	44.01-46.01
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF	47.01-49.01
SECTION XI	TEXTILES AND TEXTILE ARTICLES	50.01-63.01
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	64.01-67.01
SECTION XIII	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	68.01-70.01
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	71.01
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL	72.01-83.01
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	84.01-85.01
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	86.01-89.01

		HEADINGS
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF	90.01-92.01
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	93.01
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES	94.01-96.01
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	97.01-99.01

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
01	0101	Live horses, asses, mules and hinnies.	010111	Pure-bred breeding animals	01011100	Pure-bred breeding animals	Free	Free
01	0101	Live horses, asses, mules and hinnies.	010119	Other	01011900	Other	Free	Free
01	0101	Live horses, asses, mules and hinnies.	010120	Asses, mules and hinnies	01012000	Asses, mules and hinnies	Free	Free
01	0102	Live bovine animals.	010210	Pure-bred breeding animals	01021000	Pure-bred breeding animals	Free	Free
01	0102	Live bovine animals.	010290	Other	01029010	Dairy cattle	Free	Free
01	0102	Live bovine animals.	010290	Other	01029090	Other	Free	1.7¢/kg
01	0103	Live swine.	010310	Pure-bred breeding animals	01031000	Pure-bred breeding animals	Free	Free
01	0103	Live swine.	010391	Weighing less than 50kg	01039100	Weighing less than 50kg	Free	Free
01	0103	Live swine.	010392	Weighing 50kg or more	01039200	Weighing 50kg or more	Free	Free
01	0104	Live sheep and goats.	010410	Sheep	01041010	Pure-bred breeding animals	Free	Free
01	0104	Live sheep and goats.	010410	Sheep	01041090	Other	Free	75¢ each
01	0104	Live sheep and goats.	010420	Goats	01042010	Pure-bred breeding animals	Free	Free
01	0104	Live sheep and goats.	010420	Goats	01042090	Other	Free	82¢ each
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010511	Fowls of the species Gallus domesticus	01051110	For breeding purposes	Free	Free
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010511	Fowls of the species Gallus domesticus	01051190	Other	Free	1.7¢ each
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010512	Turkeys	01051290	Other	Free	10.3%
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010519	Other	01051910	For breeding purposes	Free	Free
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010519	Other	01051992	Guinea fowls	Free	3.62¢/kg
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010519	Other	01051993	Ducks and geese	Free	10.3%
01	0106	Other live animals.	010600	Other live animals.	01060000	Other live animals.	Free	Free
02	0201	Meat of bovine animals, fresh or chilled.	020110	Carcasses and half-carcasses	02011010	Within access commitment	Free	Free
02	0201	Meat of bovine animals, fresh or chilled.	020120	Other cuts with bone in	02012010	Within access commitment	Free	Free
02	0201	Meat of bovine animals, fresh or chilled.	020130	Boneless	02013010	Within access commitment	Free	Free
02	0202	Meat of bovine animals, frozen.	020210	Carcasses and half-carcasses	02021010	Within access commitment	Free	Free
02	0202	Meat of bovine animals, frozen.	020220	Other cuts with bone in	02022010	Within access commitment	Free	Free
02	0202	Meat of bovine animals, frozen.	020230	Boneless	02023010	Within access commitment	Free	Free
02	0203	Meat of swine, fresh, chilled or frozen.	020311	Carcasses and half-carcasses	02031100	Carcasses and half-carcasses	Free	Free
02	0203	Meat of swine, fresh, chilled or frozen.	020312	Hams, shoulders and cuts thereof, with bone in	02031200	Hams, shoulders and cuts thereof, with bone in	Free	Free
02	0203	Meat of swine, fresh, chilled or frozen.	020319	Other	02031900	Other	Free	Free
02	0203	Meat of swine, fresh, chilled or frozen.	020321	Carcasses and half-carcasses	02032100	Carcasses and half-carcasses	Free	Free
02	0203	Meat of swine, fresh, chilled or frozen.	020322	Hams, shoulders and cuts thereof, with bone in	02032200	Hams, shoulders and cuts thereof, with bone in	Free	Free
02	0203	Meat of swine, fresh, chilled or frozen.	020329	Other	02032900	Other	Free	Free
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020410	Carcasses and half-carcasses of lamb, fresh or chilled	02041000	Carcasses and half-carcasses of lamb, fresh or chilled	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020421	Carcasses and half-carcasses	02042100	Carcasses and half-carcasses	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020422	Other cuts with bone in	02042210	Of lamb	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020422	Other cuts with bone in	02042220	Of mutton	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020423	Boneless	02042310	Of lamb	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020423	Boneless	02042320	Of mutton	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020430	Carcasses and half-carcasses of lamb, frozen	02043000	Carcasses and half-carcasses of lamb, frozen	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020441	Carcasses and half-carcasses	02044100	Carcasses and half-carcasses	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020442	Other cuts with bone in	02044210	Of lamb	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020442	Other cuts with bone in	02044220	Of mutton	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020443	Boneless	02044310	Of lamb	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020443	Boneless	02044320	Of mutton	Free	5.42¢/kg
02	0204	Meat of sheep or goats, fresh, chilled or frozen.	020450	Meat of goats	02045000	Meat of goats	Free	Free

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
02	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	Free	Free
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	020610	Of bovine animals, fresh or chilled	02061000	Of bovine animals, fresh or chilled	Free	Free
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	020621	Tongues	02062100	Tongues	Free	Free
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	020622	Livers	02062200	Livers	Free	Free
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	020629	Other	02062900	Other	Free	Free
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	020630	Of swine, fresh or chilled	02063000	Of swine, fresh or chilled	Free	Free
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	020641	Livers	02064100	Livers	Free	Free
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	020649	Other	02064900	Other	Free	Free
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	020680	Other, fresh or chilled	02068000	Other, fresh or chilled	Free	Free
02	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	020690	Other, frozen	02069000	Other, frozen	Free	Free
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020711	Not cut in pieces, fresh or chilled	02071110	Spent fowl	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020712	Not cut in pieces, frozen	02071210	Spent fowl	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020713	Cuts and offal, fresh or chilled	02071310	Spent fowl	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020714	Cuts and offal, frozen	02071410	Spent fowl	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020714	Cuts and offal, frozen	02071421	Within access commitment	Free	Free
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020727	Cuts and offal, frozen	02072711	Within access commitment	Free	Free
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020732	Not cut in pieces, fresh or chilled	02073200	Not cut in pieces, fresh or chilled	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020733	Not cut in pieces, frozen	02073300	Not cut in pieces, frozen	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020734	Fatty livers, fresh or chilled	02073400	Fatty livers, fresh or chilled	Free	Free
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020735	Other, fresh or chilled	02073500	Other, fresh or chilled	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020736	Other, frozen	02073610	Livers	Free	Free

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(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020736	Other, frozen	02073690	Other	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0208	Other meat and edible meat offal, fresh, chilled or frozen.	020810	Of rabbits or hares	02081000	Of rabbits or hares	Free	Free
02	0208	Other meat and edible meat offal, fresh, chilled or frozen.	020820	Frogs' legs	02082000	Frogs' legs	Free	Free
02	0208	Other meat and edible meat offal, fresh, chilled or frozen.	020890	Other	02089000	Other	Free	Free
02	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	02090010	Pig fat	Free	Free
02	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	02090029	Other	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021011	Hams, shoulders and cuts thereof, with bone in	02101100	Hams, shoulders and cuts thereof, with bone in	Free	1.81¢/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021012	Bellies (streaky) and cuts thereof	02101200	Bellies (streaky) and cuts thereof	Free	1.81¢/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021019	Other	02101910	Salt pork in barrels	Free	Free
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021019	Other	02101990	Other	Free	1.81¢/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021020	Meat of bovine animals	02102000	Meat of bovine animals	Free	1.81¢/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021090	Other, including edible flours and meals of meat or meat offal	02109019	Other	5%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021090	Other, including edible flours and meals of meat or meat offal	02109090	Other	Free	1.81¢/kg
03	0301	Live fish.	030110	Ornamental fish	03011000	Ornamental fish	Free	Free
03	0301	Live fish.	030191	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	03019100	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Free	Free
03	0301	Live fish.	030192	Eels (<i>Anguilla</i> spp.)	03019200	Eels (<i>Anguilla</i> spp.)	Free	Free
03	0301	Live fish.	030193	Carp	03019300	Carp	Free	Free
03	0301	Live fish.	030199	Other	03019900	Other	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030211	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	03021100	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030212	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	03021200	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030219	Other	03021900	Other	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030221	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	03022100	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030222	Plaice (<i>Pleuronectes platessa</i>)	03022200	Plaice (<i>Pleuronectes platessa</i>)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030223	Sole (<i>Solea</i> spp.)	03022300	Sole (<i>Solea</i> spp.)	Free	Free

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CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030229	Other	03022900	Other	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030231	Albacore or longfinned tunas (Thunnus alalunga)	03023100	Albacore or longfinned tunas (Thunnus alalunga)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030232	Yellowfin tunas (Thunnus albacares)	03023200	Yellowfin tunas (Thunnus albacares)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030233	Skipjack or stripe-bellied bonito	03023300	Skipjack or stripe-bellied bonito	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030239	Other	03023900	Other	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030240	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	03024000	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030250	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	03025000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030261	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	03026100	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030262	Haddock (Melanogrammus aeglefinus)	03026200	Haddock (Melanogrammus aeglefinus)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030263	Coalfish (Pollachius virens)	03026300	Coalfish (Pollachius virens)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030264	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	03026400	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030265	Dogfish and other sharks	03026500	Dogfish and other sharks	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030266	Eels (Anguilla spp.)	03026600	Eels (Anguilla spp.)	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030269	Other	03026900	Other	Free	Free
03	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	030270	Livers and roes	03027000	Livers and roes	1%	4%
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030310	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes	03031000	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030321	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	03032100	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030322	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	03032200	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030329	Other	03032900	Other	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030331	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	03033100	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030332	Plaice (Pleuronectes platessa)	03033200	Plaice (Pleuronectes platessa)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030333	Sole (Solea spp.)	03033300	Sole (Solea spp.)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030339	Other	03033900	Other	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030341	Albacore or longfinned tunas (Thunnus alalunga)	03034100	Albacore or longfinned tunas (Thunnus alalunga)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030342	Yellowfin tunas (Thunnus albacares)	03034200	Yellowfin tunas (Thunnus albacares)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030343	Skipjack or stripe-bellied bonito	03034300	Skipjack or stripe-bellied bonito	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030349	Other	03034900	Other	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030350	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	03035000	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030360	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	03036000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	Free	Free

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03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030371	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	03037100	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030372	Haddock (<i>Melanogrammus aeglefinus</i>)	03037200	Haddock (<i>Melanogrammus aeglefinus</i>)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030373	Coalfish (<i>Pollachius virens</i>)	03037300	Coalfish (<i>Pollachius virens</i>)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030374	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	03037400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030375	Dogfish and other sharks	03037500	Dogfish and other sharks	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030376	Eels (<i>Anguilla</i> spp.)	03037600	Eels (<i>Anguilla</i> spp.)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030377	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	03037700	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030378	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	03037800	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030379	Other	03037900	Other	Free	Free
03	0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	030380	Livers and roes	03038000	Livers and roes	3%	4%
03	0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	030410	Fresh or chilled	03041000	Fresh or chilled	Free	Free
03	0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	030420	Frozen fillets	03042000	Frozen fillets	Free	Free
03	0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	030490	Other	03049000	Other	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030510	Flours, meals and pellets of fish, fit for human consumption	03051000	Flours, meals and pellets of fish, fit for human consumption	Free	2%
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030520	Livers and roes, dried, smoked, salted or in brine	03052000	Livers and roes, dried, smoked, salted or in brine	3%	4%
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030530	Fish fillets, dried, salted or in brine, but not smoked	03053000	Fish fillets, dried, salted or in brine, but not smoked	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030541	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	03054100	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030542	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	03054200	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030549	Other	03054900	Other	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030551	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	03055100	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030559	Other	03055900	Other	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030561	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	03056100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030562	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	03056200	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030563	Anchovies (<i>Engraulis</i> spp.)	03056300	Anchovies (<i>Engraulis</i> spp.)	Free	Free
03	0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	030569	Other	03056900	Other	Free	Free
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030612	Lobsters (<i>Homarus</i> spp.)	03061200	Lobsters (<i>Homarus</i> spp.)	Free	Free
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030613	Shrimps and prawns	03061300	Shrimps and prawns	Free	Free
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030622	Lobsters (<i>Homarus</i> spp.)	03062200	Lobsters (<i>Homarus</i> spp.)	Free	Free
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030623	Shrimps and prawns	03062300	Shrimps and prawns	Free	Free

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030710	Oysters	03071010	In shell	Free	4%
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030710	Oysters	03071020	Shelled	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030721	Live, fresh or chilled	03072100	Live, fresh or chilled	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030729	Other	03072910	Frozen	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030729	Other	03072920	Dried, salted or in brine	3%	4.8%
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030731	Live, fresh or chilled	03073100	Live, fresh or chilled	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030739	Other	03073900	Other	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030741	Live, fresh or chilled	03074100	Live, fresh or chilled	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030749	Other	03074900	Other	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030751	Live, fresh or chilled	03075100	Live, fresh or chilled	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030759	Other	03075900	Other	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030760	Snails, other than sea snails	03076000	Snails, other than sea snails	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030791	Live, fresh or chilled	03079100	Live, fresh or chilled	Free	Free
03	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra	030799	Other	03079900	Other	Free	Free
04	0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	040110	Of a fat content, by weight, not exceeding 1%	04011010	Within access commitment	11.5%	12.5%
04	0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	040120	Of a fat content, by weight, exceeding 1% but not exceeding 6%	04012010	Within access commitment	11.5%	12.5%

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(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
04	0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	040130	Of a fat content, by weight, exceeding 6%	04013010	Within access commitment	11.5%	14.2%
04	0403	Buttermilk, curdled milk and cream, yogourt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	040390	Other	04039091	Within access commitment	11.5%	12.5%
04	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	040410	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	04041090	Other	11%	14.4%
04	0405	Butter and other fats and oils derived from milk; dairy spreads.	040520	Dairy spreads	04052010	Within access commitment	11%	12.3%
04	0405	Butter and other fats and oils derived from milk; dairy spreads.	040590	Other	04059010	Within access commitment	11.5%	14.2%
04	0410	Edible products of animal origin, not elsewhere specified or included.	041000	Edible products of animal origin, not elsewhere specified or included.	04100000	Edible products of animal origin, not elsewhere specified or included.	9%	14.4%
05	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.	050100	Human hair, unworked, whether or not washed or scoured; waste of human hair.	05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Free	Free
05	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	050210	Pigs', hogs' or boars' bristles and hair and waste thereof	05021000	Pigs', hogs' or boars' bristles and hair and waste thereof	Free	Free
05	0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	050290	Other	05029000	Other	Free	Free
05	0503	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	050300	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	05030010	Put up as a layer with support material	13%	20.5%
05	0503	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	050300	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	05030090	Other	Free	Free
05	0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	050400	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	05040000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	Free	Free
05	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of fe	050510	Feathers of a kind used for stuffing; down	05051000	Feathers of a kind used for stuffing; down	Free	Free
05	0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of fe	050590	Other	05059000	Other	Free	Free
05	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.	050610	Ossein and bones treated with acid	05061010	For use in the manufacture of gelatin	Free	Free
05	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.	050610	Ossein and bones treated with acid	05061090	Other	4%	8.4%
05	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.	050690	Other	05069000	Other	Free	Free
05	0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	050710	Ivory; ivory powder and waste	05071000	Ivory; ivory powder and waste	Free	Free
05	0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	050790	Other	05079000	Other	Free	Free
05	0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	050800	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	05080000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	Free	Free
05	0509	Natural sponges of animal origin.	050900	Natural sponges of animal origin.	05090000	Natural sponges of animal origin.	Free	Free
05	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	051000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	05100010	Glands and other animal products, other than animal urine, for use in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Free	Free

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
05	0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	051000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	05100090	Other	4%	8.4%
05	0511	Animal products not elsewhere specified or included; dead animals of Chapter1 or 3, unfit for human consumption.	051110	Bovine semen	05111000	Bovine semen	Free	Free
05	0511	Animal products not elsewhere specified or included; dead animals of Chapter1 or 3, unfit for human consumption.	051191	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter3	05119100	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter3	Free	Free
05	0511	Animal products not elsewhere specified or included; dead animals of Chapter1 or 3, unfit for human consumption.	051199	Other	05119900	Other	Free	Free
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	06011011	Of the genus narcissus	5%	8.2%
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	06011019	Other	Free	Free
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	06011021	Tuberous roots of cannas, dahlias and paeonias	Free	Free
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	06011022	Gladiolus corms	6%	10.3%
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	06011023	Rhubarb crowns and asparagus crowns	Free	Free
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	06011029	Other	5%	8.2%
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060120	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	06012011	Daffodils, in growth or in flower	5%	9.3%
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060120	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	06012021	Tuberous roots of cannas, dahlias and paeonias	Free	Free
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060120	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	06012022	Chicory plants and roots	Free	Free
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060120	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	06012029	Other	5%	8.2%
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	060210	Unrooted cuttings and slips	06021000	Unrooted cuttings and slips	Free	Free
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	060220	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	06022000	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	Free
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	060230	Rhododendrons and azaleas, grafted or not	06023000	Rhododendrons and azaleas, grafted or not	Free	Free
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	060240	Roses, grafted or not	06024010	Multiflora rosebushes	5%	8.2%
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	060240	Roses, grafted or not	06024090	Other	Free	Free
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	060290	Other	06029010	Palms, ferns (other than tuberous rooted ferns), rubber plants (ficus), lilacs, araucarias, laurels, cacti, trees, teasels, sweet potato plants, cabbage seedlings, cauliflower seedlings, onion seedlings and strawberry plants	Free	Free
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	060290	Other	06029020	Mushroom spawn	Free	Free
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	060290	Other	06029091	For propagation purposes; vegetable plants for the production of vegetables	Free	Free
06	0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	060290	Other	06029099	Other	5%	8.2%
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060310	Fresh	06031011	Cymbidium	Free	20.5%
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060310	Fresh	06031019	Other	Free	18.8%
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060310	Fresh	06031021	Roses, where the aggregate quantity imported during any year commencing on January 1 has not exceeded the quantity specified in an order made pursuant to section 58.3	N/A	N/A
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060390	Other	06039011	Gypsophila	5%	8.4%

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(Positive List for agricultural products)**

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06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060390	Other	06039019	Other	Free	Free
06	0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060410	Mosses and lichens	06041000	Mosses and lichens	Free	Free
06	0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060491	Fresh	06049110	Grasses and palm leaves	Free	Free
06	0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060491	Fresh	06049120	Foliage of Asparagus setaceus	Free	Free
06	0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060491	Fresh	06049130	Christmas trees	Free	Free
06	0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060491	Fresh	06049190	Other	5%	9.4%
06	0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060499	Other	06049910	Grasses and palm leaves	Free	Free
06	0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060499	Other	06049990	Other	6%	10.3%
07	0702	Tomatoes, fresh or chilled.	070200	Tomatoes, fresh or chilled.	07020099	Other	Free	Free
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070310	Onions and shallots	07031029	Other	Free	Free
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070310	Onions and shallots	07031039	Other	Free	Free
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070310	Onions and shallots	07031049	Other	Free	Free
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070310	Onions and shallots	07031099	Other	Free	Free
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070390	Leeks and other alliaceous vegetables	07039000	Leeks and other alliaceous vegetables	1%	2.5%
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070410	Cauliflowers and headed broccoli	07041090	Other	Free	Free
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070420	Brussels sprouts	07042011	In packages of a weight not exceeding 2.27 kg each	10%	6.12¢/kg but not less than 11.6% plus 4.7%
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070420	Brussels sprouts	07042012	In bulk or in packages of a weight exceeding 2.27 kg each	5%	6.12¢/kg but not less than 11.6%
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070420	Brussels sprouts	07042090	Other	Free	Free
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070490	Other	07049010	Broccoli for processing	5%	2.72¢/kg but not less than 8.2%
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070490	Other	07049029	Other	Free	Free
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070490	Other	07049031	Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 34 weeks in any 12 month period ending 31st March	10%	2.56¢/kg but not less than 13.9%
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070490	Other	07049039	Other	Free	Free

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07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070490	Other	07049041	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 30 weeks in any 12 month period ending 31st March	10%	2.56¢/kg but not less than 13.9%
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070490	Other	07049049	Other	Free	Free
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070490	Other	07049090	Other	1%	2.5%
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	070511	Cabbage lettuce (head lettuce)	07051111	In packages of a weight not exceeding 2.27 kg each	10%	2.56¢/kg but not less than 13.9% plus 4.7%
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	070511	Cabbage lettuce (head lettuce)	07051112	In bulk or in packages of a weight exceeding 2.27 kg each	10%	2.56¢/kg but not less than 13.9%
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	070511	Cabbage lettuce (head lettuce)	07051190	Other	Free	Free
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	070519	Other	07051911	In packages of a weight not exceeding 2.27 kg each	10%	2.56¢/kg but not less than 13.9% plus 4.7%
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	070519	Other	07051912	In bulk or in packages of a weight exceeding 2.27 kg each	10%	2.56¢/kg but not less than 13.9%
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	070519	Other	07051990	Other	Free	Free
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	070521	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	07052100	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	Free	Free
07	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	070529	Other	07052900	Other	Free	Free
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070610	Carrots and turnips	07061030	Other carrots	Free	Free
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070610	Carrots and turnips	07061040	Turnips	Free	Free
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070690	Other	07069010	Beets, for processing	10%	1.81¢/kg but not less than 16.4%
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070690	Other	07069021	In packages of a weight not exceeding 2.27 kg each	10%	2.05¢/kg but not less than 9.3% plus 4.7%
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070690	Other	07069022	In bulk or in packages of a weight exceeding 2.27 kg each	5%	2.05¢/kg but not less than 9.3%
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070690	Other	07069030	Other beets	Free	Free
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070690	Other	07069040	Salsify and celeriac	1%	2.5%
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070690	Other	07069051	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 26 weeks in any 12 month period ending 31st March	5%	1.81¢/kg but not less than 8.2%
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070690	Other	07069059	Other	Free	Free
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070690	Other	07069090	Other	Free	Free
07	0707	Cucumbers and gherkins, fresh or chilled.	070700	Cucumbers and gherkins, fresh or chilled.	07070099	Other	Free	Free
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070810	Peas (<i>Pisum sativum</i>)	07081010	For processing	5%	1.81¢/kg but not less than 8.2%
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070810	Peas (<i>Pisum sativum</i>)	07081099	Other	Free	Free
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070820	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	07082010	Snap beans for processing	5%	1.81¢/kg but not less than 8.2%
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070820	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	07082021	In packages of a weight not exceeding 2.27 kg each	5%	4.08¢/kg but not less than 9.3% plus 4.7%

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070820	Beans (Vigna spp., Phaseolus spp.)	07082030	Other snap beans	Free	Free
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070820	Beans (Vigna spp., Phaseolus spp.)	07082091	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	Free	Free
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070890	Other leguminous vegetables	07089010	Chickpeas (garbanzos), lupini beans, pigeon peas (Congo, dahl and toor), catjang peas, no-eye peas, Angola peas and guar seeds	Free	Free
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070890	Other leguminous vegetables	07089090	Other	1%	2.5%
07	0709	Other vegetables, fresh or chilled.	070910	Globe artichokes	07091000	Globe artichokes	Free	Free
07	0709	Other vegetables, fresh or chilled.	070920	Asparagus	07092010	For processing	5%	8.27¢/kg but not less than 11.3%
07	0709	Other vegetables, fresh or chilled.	070920	Asparagus	07092091	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 8 weeks in any 12 month period ending 31st March	10%	11.22¢/kg but not less than 13.9%
07	0709	Other vegetables, fresh or chilled.	070920	Asparagus	07092099	Other	Free	Free
07	0709	Other vegetables, fresh or chilled.	070930	Aubergines (egg-plants)	07093000	Aubergines (egg-plants)	Free	Free
07	0709	Other vegetables, fresh or chilled.	070940	Celery other than celeriac	07094011	In packages of a weight not exceeding 2.27 kg each	10%	4.08¢/kg but not less than 13.9% plus 4.7%
07	0709	Other vegetables, fresh or chilled.	070940	Celery other than celeriac	07094012	In bulk or in packages of a weight exceeding 2.27 kg each	10%	4.08¢/kg but not less than 13.9%
07	0709	Other vegetables, fresh or chilled.	070940	Celery other than celeriac	07094090	Other	Free	Free
07	0709	Other vegetables, fresh or chilled.	070951	Mushrooms	07095110	For processing	5%	9.18¢/kg but not less than 9.3%
07	0709	Other vegetables, fresh or chilled.	070952	Truffles	07095200	Truffles	Free	Free
07	0709	Other vegetables, fresh or chilled.	070960	Fruits of the genus Capsicum or of the genus Pimenta	07096090	Other	Free	Free
07	0709	Other vegetables, fresh or chilled.	070970	Spinach, New Zealand spinach and orache spinach (garden spinach)	07097000	Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099010	Cress	Free	Free
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099020	Marrows, pumpkins and squash	1%	2.5%
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099031	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 16 weeks in any 12 month period ending 31st March	5%	3.57¢/kg but not less than 9.3%
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099039	Other	Free	Free
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099041	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	Free	1.11¢/kg but not less than 2.5%
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099049	Other	Free	Free
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099051	In packages of a weight not exceeding 2.27 kg each	10%	3.06¢/kg but not less than 13.9% plus 4.7%
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099052	In bulk or in packages of a weight exceeding 2.27 kg each	10%	3.06¢/kg but not less than 13.9%
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099060	Other sweet corn-on-the-cob	Free	Free
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099091	Bamboo shoots, cactus leaves (nopales), capers, cardoons, cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, okra, olives, tamarillos (tree tomatoes), tarragons, tomatillos, topedos, verdolagas and water chestnuts	Free	Free
07	0709	Other vegetables, fresh or chilled.	070990	Other	07099099	Other	1%	2.5%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071010	Potatoes	07101000	Potatoes	5%	8.2%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071022	Beans (Vigna spp., Phaseolus spp.)	07102200	Beans (Vigna spp., Phaseolus spp.)	7%	12.3%

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(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071029	Other	07102910	Chickpeas (garbanzos), lupini beans, pigeon peas (Congo, dahl and toor), catjang peas, no-eye peas, Angola peas and guar seeds	Free	Free
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071029	Other	07102990	Other	7%	12.3%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071030	Spinach, New Zealand spinach and orache spinach (garden spinach)	07103000	Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071080	Other vegetables	07108030	Brussels sprouts	10%	16.4%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071080	Other vegetables	07108050	Mushrooms	10%	16.4%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071080	Other vegetables	07108091	Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, tamarillos (tree tomatoes), tarragons, tomatillos, topedos, truffles, verdolagas and w	Free	Free
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071090	Mixtures of vegetables	07109000	Mixtures of vegetables	10%	13.9%
07	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	071110	Onions	07111000	Onions	6%	10.3%
07	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	071120	Olives	07112000	Olives	Free	Free
07	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	071190	Other vegetables; mixtures of vegetables	07119000	Other vegetables; mixtures of vegetables	6%	10.3%
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	071220	Onions	07122000	Onions	5%	8.2%
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	071230	Mushrooms and truffles	07123020	Truffles	Free	Free
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	071290	Other vegetables; mixtures of vegetables	07129010	Tarragon, sweet marjoram and savory	Free	Free
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	071290	Other vegetables; mixtures of vegetables	07129020	Sweet corn seed	Free	\$1.57/tonne
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071310	Peas (Pisum sativum)	07131010	Seed in packages of a weight not exceeding 500 g each	4%	7.4%
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071310	Peas (Pisum sativum)	07131090	Other	Free	Free
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071320	Chickpeas (garbanzos)	07132000	Chickpeas (garbanzos)	Free	Free
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071331	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	07133110	Of the species Vigna radiata (L.) Wilczek, in bulk or in packages of a weight exceeding 500 g each	Free	Free
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071331	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	07133190	Other	Free	2.72¢/kg
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071332	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	07133200	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	Free	2.72¢/kg
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071333	Kidney beans, including white pea beans (Phaseolus vulgaris)	07133310	Seed	Free	Free
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071333	Kidney beans, including white pea beans (Phaseolus vulgaris)	07133391	Red kidney beans	Free	1.81¢/kg
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071333	Kidney beans, including white pea beans (Phaseolus vulgaris)	07133399	Other	Free	2.72¢/kg
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071339	Other	07133910	Lima and Madagascar beans	Free	Free
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071339	Other	07133990	Other	Free	2.72¢/kg
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071340	Lentils	07134000	Lentils	Free	Free
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071350	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	07135010	Seed in bulk or in packages of a weight exceeding 500g each	Free	Free
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071350	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	07135090	Other	Free	2.72¢/kg
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071390	Other	07139010	Seed in bulk or in packages of a weight exceeding 500g each	Free	Free
07	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	071390	Other	07139090	Other	Free	2.72¢/kg

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(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071410	Manioc (cassava)	07141000	Manioc (cassava)	Free	Free
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071420	Sweet potatoes	07142000	Sweet potatoes	Free	Free
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071490	Other	07149010	Arrowroot, not frozen; sago pith	Free	Free
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071490	Other	07149031	Fresh	1%	4.1%
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071490	Other	07149032	Dried	4%	8.2%
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071490	Other	07149091	Fresh	Free	Free
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071490	Other	07149092	Dried	Free	Free
08	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	080111	Desiccated	08011100	Desiccated	Free	Free
08	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	080119	Other	08011900	Other	Free	Free
08	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	080121	In shell	08012100	In shell	Free	Free
08	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	080122	Shelled	08012200	Shelled	Free	Free
08	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	080131	In shell	08013100	In shell	Free	Free
08	0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	080132	Shelled	08013200	Shelled	Free	Free
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	080211	In shell	08021100	In shell	Free	Free
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	080212	Shelled	08021200	Shelled	Free	Free
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	080221	In shell	08022100	In shell	Free	Free
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	080222	Shelled	08022200	Shelled	Free	Free
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	080231	In shell	08023100	In shell	Free	Free
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	080232	Shelled	08023200	Shelled	Free	Free
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	080240	Chestnuts (Castanea spp.)	08024000	Chestnuts (Castanea spp.)	Free	Free
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	080250	Pistachios	08025000	Pistachios	Free	Free
08	0802	Other nuts, fresh or dried, whether or not shelled or peeled.	080290	Other	08029000	Other	Free	Free
08	0803	Bananas, including plantains, fresh or dried.	080300	Bananas, including plantains, fresh or dried.	08030000	Bananas, including plantains, fresh or dried.	Free	Free
08	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	080410	Dates	08041000	Dates	Free	Free
08	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	080420	Figs	08042000	Figs	Free	Free
08	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	080430	Pineapples	08043000	Pineapples	Free	Free
08	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	080440	Avocados	08044000	Avocados	Free	Free
08	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	080450	Guavas, mangoes and mangosteens	08045000	Guavas, mangoes and mangosteens	Free	Free
08	0805	Citrus fruit, fresh or dried.	080510	Oranges	08051000	Oranges	Free	Free
08	0805	Citrus fruit, fresh or dried.	080520	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	08052000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	Free	Free
08	0805	Citrus fruit, fresh or dried.	080530	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)	08053000	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)	Free	Free
08	0805	Citrus fruit, fresh or dried.	080540	Grapefruit	08054000	Grapefruit	Free	Free

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08	0805	Citrus fruit, fresh or dried.	080590	Other	08059000	Other	Free	Free
08	0806	Grapes, fresh or dried.	080610	Fresh	08061091	In their natural state	Free	Free
08	0806	Grapes, fresh or dried.	080620	Dried	08062000	Dried	Free	Free
08	0807	Melons (including watermelons) and papaws (papayas), fresh.	080711	Watermelons	08071100	Watermelons	Free	Free
08	0807	Melons (including watermelons) and papaws (papayas), fresh.	080719	Other	08071900	Other	Free	Free
08	0807	Melons (including watermelons) and papaws (papayas), fresh.	080720	Papaws (papayas)	08072000	Papaws (papayas)	Free	Free
08	0808	Apples, pears and quinces, fresh.	080810	Apples	08081010	In their natural state	Free	Free
08	0808	Apples, pears and quinces, fresh.	080810	Apples	08081090	Other	5%	9.3%
08	0808	Apples, pears and quinces, fresh.	080820	Pears and quinces	08082029	Other	Free	Free
08	0808	Apples, pears and quinces, fresh.	080820	Pears and quinces	08082030	Quinces	Free	Free
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080910	Apricots	08091010	For processing	5%	2.72¢/kg but not less than 10.3%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080910	Apricots	08091091	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 10 weeks in any 12 month period ending 31st March	5%	5.1¢/kg but not less than 11.6%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080910	Apricots	08091099	Other	Free	Free
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080920	Cherries	08092010	Sweet, for processing	5%	7.23¢/kg but not less than 10.3%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080920	Cherries	08092021	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 10 weeks in any 12 month period ending 31st March	5%	7.23¢/kg but not less than 10.3%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080920	Cherries	08092029	Other	Free	Free
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080920	Cherries	08092031	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 8 weeks in any 12 month period ending 31st March	5%	6.12¢/kg but not less than 9.3%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080920	Cherries	08092039	Other	Free	Free
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080920	Cherries	08092090	Other	5%	8.2%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080930	Peaches, including nectarines	08093010	Peaches, not including nectarines, for processing	5%	3.62¢/kg but not less than 10.3%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080930	Peaches, including nectarines	08093021	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 14 weeks in any 12 month period ending 31st March	8%	6.12¢/kg but not less than 11.6%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080930	Peaches, including nectarines	08093029	Other	Free	Free
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080930	Peaches, including nectarines	08093030	Nectarines, in their natural state	Free	Free
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080930	Peaches, including nectarines	08093090	Other	5%	9.3%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080940	Plums and sloes	08094010	Prune plums, for processing	5%	1.36¢/kg but not less than 10.3%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080940	Plums and sloes	08094021	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	6%	3.06¢/kg but not less than 11.6%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080940	Plums and sloes	08094029	Other	Free	Free
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080940	Plums and sloes	08094031	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	6%	4.08¢/kg but not less than 11.6%
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080940	Plums and sloes	08094039	Other	Free	Free
08	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	080940	Plums and sloes	08094090	Other	5%	9.3%
08	0810	Other fruit, fresh.	081010	Strawberries	08101099	Other	Free	Free

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
08	0810	Other fruit, fresh.	081020	Raspberries, blackberries, mulberries and loganberries	08102011	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 6weeks in any 12 month period ending 31st March	Free	2.76¢/kg but not less than 3.8%
08	0810	Other fruit, fresh.	081020	Raspberries, blackberries, mulberries and loganberries	08102019	Other	Free	Free
08	0810	Other fruit, fresh.	081020	Raspberries, blackberries, mulberries and loganberries	08102090	Other	3%	5%
08	0810	Other fruit, fresh.	081030	Black, white or red currants and gooseberries	08103000	Black, white or red currants and gooseberries	3%	5%
08	0810	Other fruit, fresh.	081040	Cranberries, bilberries and other fruits of the genus Vaccinium	08104010	In their natural state	Free	Free
08	0810	Other fruit, fresh.	081040	Cranberries, bilberries and other fruits of the genus Vaccinium	08104090	Other	3%	5%
08	0810	Other fruit, fresh.	081050	Kiwifruit	08105000	Kiwifruit	Free	Free
08	0810	Other fruit, fresh.	081090	Other	08109010	Rose hips	Free	Free
08	0810	Other fruit, fresh.	081090	Other	08109090	Other	Free	Free
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	081190	Other	08119010	Blueberries	Free	Free
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	081190	Other	08119040	Cranberries	1%	3%
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	081190	Other	08119050	Nuts	Free	5%
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	081190	Other	08119090	Other	Free	Free
08	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	081210	Cherries	08121000	Cherries	12.5%	10.2¢/kg but not less than 11.6%
08	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	081220	Strawberries	08122000	Strawberries	12.5%	10.2¢/kg but not less than 16.2%
08	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	081290	Other	08129010	Akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), citrus fruit, dates, durians, feijoas, figs, fu quas (balsam pears), genipes, guavas, imbus, jujubes, kiwi fruit, lady apples, li	Free	Free
08	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	081290	Other	08129091	Melons	Free	Free
08	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	081290	Other	08129099	Other	5%	8.2%
08	0813	Fruit, dried, other than that of heading Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	081310	Apricots	08131000	Apricots	Free	Free
08	0813	Fruit, dried, other than that of heading Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	081320	Prunes	08132000	Prunes	Free	Free
08	0813	Fruit, dried, other than that of heading Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	081340	Other fruit	08134000	Other fruit	Free	Free
08	0813	Fruit, dried, other than that of heading Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	081350	Mixtures of nuts or dried fruits of this Chapter	08135010	Mixtures of nuts; mixtures of dried fruits	Free	Free
08	0813	Fruit, dried, other than that of heading Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	081350	Mixtures of nuts or dried fruits of this Chapter	08135020	Mixtures of nuts and dried fruits	5%	8.2%
08	0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	081400	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	Free	Free
09	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	090111	Not decaffeinated	09011100	Not decaffeinated	Free	Free
09	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	090112	Decaffeinated	09011200	Decaffeinated	Free	Free

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
09	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	090121	Not decaffeinated	09012100	Not decaffeinated	Free	3.62¢/kg
09	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	090122	Decaffeinated	09012200	Decaffeinated	Free	3.62¢/kg
09	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	090190	Other	09019010	Coffee husks and skins	Free	Free
09	0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	090190	Other	09019020	Coffee substitutes containing coffee	Free	5.42¢/kg
09	0902	Tea, whether or not flavoured.	090210	Green tea (not fermented) in immediate packings of a content not exceeding 3kg	09021010	In bags for individual servings	Free	Free
09	0902	Tea, whether or not flavoured.	090210	Green tea (not fermented) in immediate packings of a content not exceeding 3kg	09021090	Other	Free	Free
09	0902	Tea, whether or not flavoured.	090220	Other green tea (not fermented)	09022000	Other green tea (not fermented)	Free	Free
09	0902	Tea, whether or not flavoured.	090230	Black tea (fermented and partly fermented tea), in immediate packings of a content not exceeding 3kg	09023010	In bags for individual servings	Free	Free
09	0902	Tea, whether or not flavoured.	090230	Black tea (fermented and partly fermented tea), in immediate packings of a content not exceeding 3kg	09023090	Other	Free	Free
09	0902	Tea, whether or not flavoured.	090240	Other black tea (fermented) and other partly fermented tea	09024000	Other black tea (fermented) and other partly fermented tea	Free	Free
09	0903	Maté	090300	Maté	09030000	Maté	Free	Free
09	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	090411	Neither crushed nor ground	09041100	Neither crushed nor ground	Free	Free
09	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	090412	Crushed or ground	09041200	Crushed or ground	Free	4.1%
09	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	090420	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	09042010	Neither crushed nor ground	Free	Free
09	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	090420	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	09042021	Chili pepper; paprikas	Free	Free
09	0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	090420	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	09042029	Other	Free	4.1%
09	0905	Vanilla.	090500	Vanilla.	09050000	Vanilla.	Free	Free
09	0906	Cinnamon and cinnamon-tree flowers.	090610	Neither crushed nor ground	09061000	Neither crushed nor ground	Free	Free
09	0906	Cinnamon and cinnamon-tree flowers.	090620	Crushed or ground	09062000	Crushed or ground	Free	4.1%
09	0907	Cloves (whole fruit, cloves and stems).	090700	Cloves (whole fruit, cloves and stems).	09070010	Neither crushed nor ground	Free	Free
09	0907	Cloves (whole fruit, cloves and stems).	090700	Cloves (whole fruit, cloves and stems).	09070020	Crushed or ground	Free	4.1%
09	0908	Nutmeg, mace and cardamoms.	090810	Nutmeg	09081010	Neither crushed nor ground	Free	Free
09	0908	Nutmeg, mace and cardamoms.	090810	Nutmeg	09081020	Crushed or ground	Free	4.1%
09	0908	Nutmeg, mace and cardamoms.	090820	Mace	09082010	Neither crushed nor ground	Free	Free
09	0908	Nutmeg, mace and cardamoms.	090820	Mace	09082020	Crushed or ground	Free	4.1%
09	0908	Nutmeg, mace and cardamoms.	090830	Cardamoms	09083010	Neither crushed nor ground	Free	Free
09	0908	Nutmeg, mace and cardamoms.	090830	Cardamoms	09083020	Crushed or ground	Free	4.1%
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090910	Seeds of anise or badian	09091010	Neither crushed nor ground	Free	Free
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090910	Seeds of anise or badian	09091020	Crushed or ground	Free	4.1%
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090920	Seeds of coriander	09092010	Neither crushed nor ground	Free	Free
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090920	Seeds of coriander	09092020	Crushed or ground	Free	4.1%
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090930	Seeds of cumin	09093010	Neither crushed nor ground	Free	Free
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090930	Seeds of cumin	09093020	Crushed or ground	Free	4.1%
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090940	Seeds of caraway	09094010	Neither crushed nor ground	Free	Free
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090940	Seeds of caraway	09094020	Crushed or ground	Free	4.1%
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090950	Seeds of fennel; juniper berries	09095010	Neither crushed nor ground	Free	Free
09	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	090950	Seeds of fennel; juniper berries	09095020	Crushed or ground	Free	4.1%
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091010	Ginger	09101010	Neither crushed nor ground	Free	Free
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091010	Ginger	09101020	Crushed or ground	Free	4.1%
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091020	Saffron	09102000	Saffron	Free	Free

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

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09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091030	Turmeric (curcuma)	09103000	Turmeric (curcuma)	Free	Free
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091040	Thyme; bay leaves	09104010	Neither crushed nor ground	Free	Free
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091040	Thyme; bay leaves	09104020	Crushed or ground	Free	4.1%
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091050	Curry	09105000	Curry	Free	Free
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091091	Mixtures referred to in Note1(b) to this Chapter	09109110	Neither crushed nor ground	Free	Free
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091091	Mixtures referred to in Note1(b) to this Chapter	09109120	Crushed or ground	Free	4.1%
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091099	Other	09109911	For sowing, in packages of a weight not exceeding 500 g each	5%	7.4%
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091099	Other	09109919	Other	Free	Free
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091099	Other	09109991	Neither crushed nor ground	Free	Free
09	0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	091099	Other	09109992	Crushed or ground	Free	4.1%
10	1002	Rye.	100200	Rye.	10020000	Rye.	Free	Free
10	1004	Oats	100400	Oats	10040000	Oats	Free	Free
10	1005	Maize (corn).	100510	Seed	10051010	Yellow dent corn (Zea mays var. indentata)	90¢/tonne	\$1.62/tonne
10	1005	Maize (corn).	100590	Other	10059010	Yellow dent corn (Zea mays var. indentata)	90¢/tonne	\$1.62/tonne
10	1006	Rice.	100610	Rice in the husk (paddy or rough)	10061000	Rice in the husk (paddy or rough)	Free	Free
10	1006	Rice.	100620	Husked (brown) rice	10062000	Husked (brown) rice	Free	Free
10	1006	Rice.	100630	Semi-milled or wholly milled rice, whether or not polished or glazed	10063000	Semi-milled or wholly milled rice, whether or not polished or glazed	Free	\$4.52/tonne
10	1006	Rice.	100640	Broken rice	10064000	Broken rice	Free	\$4.52/tonne
10	1007	Grain sorghum.	100700	Grain sorghum.	10070000	Grain sorghum.	Free	99¢/tonne
10	1008	Buckwheat, millet and canary seed; other cereals.	100810	Buckwheat	10081000	Buckwheat	Free	Free
10	1008	Buckwheat, millet and canary seed; other cereals.	100820	Millet	10082000	Millet	Free	Free
10	1008	Buckwheat, millet and canary seed; other cereals.	100830	Canary seed	10083010	In packages of a weight not exceeding 500 g each	4%	7.4%
10	1008	Buckwheat, millet and canary seed; other cereals.	100830	Canary seed	10083020	In bulk or in packages of a weight exceeding 500 g each	Free	Free
10	1008	Buckwheat, millet and canary seed; other cereals.	100890	Other cereals	10089000	Other cereals	Free	Free
11	1102	Cereal flours other than of wheat or meslin.	110210	Rye flour	11021000	Rye flour	Free	\$2.31/tonne
11	1102	Cereal flours other than of wheat or meslin.	110220	Maize (corn) flour	11022000	Maize (corn) flour	5%	8.2%
11	1102	Cereal flours other than of wheat or meslin.	110230	Rice flour	11023000	Rice flour	Free	1.41¢/kg
11	1102	Cereal flours other than of wheat or meslin.	110290	Other	11029090	Other	5%	8.8%
11	1103	Cereal groats, meal and pellets.	110312	Of oats	11031200	Of oats	\$5.00/tonne	\$9.04/tonne
11	1103	Cereal groats, meal and pellets.	110313	Of maize (corn)	11031310	Cornmeal	\$1.50/tonne	\$3.69/tonne
11	1103	Cereal groats, meal and pellets.	110313	Of maize (corn)	11031320	Corn grits for use in the manufacture of corn flour	Free	Free
11	1103	Cereal groats, meal and pellets.	110313	Of maize (corn)	11031390	Other	1%	3.7%
11	1103	Cereal groats, meal and pellets.	110314	Of rice	11031400	Of rice	Free	Free
11	1103	Cereal groats, meal and pellets.	110319	Of other cereals	11031910	Of buckwheat	Free	Free
11	1103	Cereal groats, meal and pellets.	110319	Of other cereals	11031921	Within access commitment	3%	6.4%
11	1103	Cereal groats, meal and pellets.	110319	Of other cereals	11031990	Other	3%	6.5%
11	1103	Cereal groats, meal and pellets.	110321	Of wheat	11032110	Within access commitment	3%	6.9%
11	1103	Cereal groats, meal and pellets.	110329	Of other cereals	11032911	Within access commitment	3%	6.9%
11	1103	Cereal groats, meal and pellets.	110329	Of other cereals	11032990	Other	3%	7.5%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110412	Of oats	11041200	Of oats	\$5.00/tonne	\$9.04/tonne
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110419	Of other cereals	11041911	Within access commitment	3%	6.9%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110419	Of other cereals	11041990	Other	3%	7%

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11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110422	Of oats	11042200	Of oats	3%	7%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110423	Of maize (corn)	11042300	Of maize (corn)	3%	7%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110429	Of other cereals	11042911	Within access commitment	3%	6.9%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110429	Of other cereals	11042990	Other	3%	7.5%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110430	Germ of cereals, whole, rolled, flaked or ground	11043011	Within access commitment	3%	6.9%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110430	Germ of cereals, whole, rolled, flaked or ground	11043090	Other	3%	7.5%
11	1105	Flour, meal, powder, flakes, granules and pellets of potatoes.	110510	Flour, meal and powder	11051000	Flour, meal and powder	8%	11.6%
11	1105	Flour, meal, powder, flakes, granules and pellets of potatoes.	110520	Flakes, granules and pellets	11052000	Flakes, granules and pellets	5%	9.3%
11	1106	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.	110610	Of the dried leguminous vegetables of heading No. 07.13	11061010	Guar meal	Free	Free
11	1106	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.	110610	Of the dried leguminous vegetables of heading No. 07.13	11061090	Other	5%	8.2%
11	1106	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.	110620	Of sago or of roots or tubers of heading No. 07.14	11062010	Flour of sago or cassava	Free	0.83¢/kg
11	1106	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.	110620	Of sago or of roots or tubers of heading No. 07.14	11062090	Other	Free	Free
11	1106	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.	110630	Of the products of Chapter 8	11063000	Of the products of Chapter 8	Free	Free
11	1108	Starches; inulin.	110811	Wheat starch	11081110	Within access commitment	0.8¢/kg	1.78¢/kg
11	1108	Starches; inulin.	110812	Maize (corn) starch	11081200	Maize (corn) starch	Free	1.81¢/kg
11	1108	Starches; inulin.	110813	Potato starch	11081300	Potato starch	6%	11.6%
11	1108	Starches; inulin.	110814	Manioc (cassava) starch	11081400	Manioc (cassava) starch	Free	1.36¢/kg
11	1108	Starches; inulin.	110819	Other starches	11081911	Within access commitment	Free	1.56¢/kg
11	1108	Starches; inulin.	110819	Other starches	11081990	Other	Free	1.7¢/kg
11	1108	Starches; inulin.	110820	Inulin	11082000	Inulin	4%	8.4%
11	1109	Wheat gluten, whether or not dried.	110900	Wheat gluten, whether or not dried.	11090010	Within access commitment	11.5%	14.2%
12	1201	Soya beans, whether or not broken.	120100	Soya beans, whether or not broken.	12010000	Soya beans, whether or not broken.	Free	Free
12	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	120210	In shell	12021000	In shell	Free	Free
12	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	120220	Shelled, whether or not broken	12022000	Shelled, whether or not broken	Free	Free
12	1203	Copra.	120300	Copra.	12030000	Copra.	Free	Free
12	1204	Linseed, whether or not broken.	120400	Linseed, whether or not broken.	12040000	Linseed, whether or not broken.	Free	Free
12	1205	Rape (canola) or colza seeds, whether or not broken.	120500	Rape (canola) or colza seeds, whether or not broken.	12050000	Rape (canola) or colza seeds, whether or not broken.	Free	Free
12	1206	Sunflower seeds, whether or not broken.	120600	Sunflower seeds, whether or not broken.	12060000	Sunflower seeds, whether or not broken.	Free	Free
12	1207	Other oil seeds and oleaginous fruits, whether or not broken.	120710	Palm nuts and kernels	12071000	Palm nuts and kernels	Free	Free
12	1207	Other oil seeds and oleaginous fruits, whether or not broken.	120720	Cotton seeds	12072000	Cotton seeds	Free	Free
12	1207	Other oil seeds and oleaginous fruits, whether or not broken.	120730	Castor oil seeds	12073000	Castor oil seeds	Free	Free
12	1207	Other oil seeds and oleaginous fruits, whether or not broken.	120740	Sesamum seeds	12074000	Sesamum seeds	Free	Free
12	1207	Other oil seeds and oleaginous fruits, whether or not broken.	120750	Mustard seeds	12075000	Mustard seeds	Free	Free
12	1207	Other oil seeds and oleaginous fruits, whether or not broken.	120760	Safflower seeds	12076000	Safflower seeds	Free	Free
12	1207	Other oil seeds and oleaginous fruits, whether or not broken.	120791	Poppy seeds	12079100	Poppy seeds	Free	Free
12	1207	Other oil seeds and oleaginous fruits, whether or not broken.	120792	Shea nuts (karite nuts)	12079200	Shea nuts (karite nuts)	Free	Free
12	1207	Other oil seeds and oleaginous fruits, whether or not broken.	120799	Other	12079900	Other	Free	Free
12	1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	120810	Of soya beans	12081010	Flours	5%	8.2%

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(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
12	1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	120810	Of soya beans	12081020	Meals	Free	Free
12	1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	120890	Other	12089010	Flours	5%	8.2%
12	1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	120890	Other	12089020	Meals	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120911	Sugar beet seed	12091100	Sugar beet seed	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120919	Other	12091910	In packages of a weight not exceeding 500 g each	4%	7.4%
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120919	Other	12091920	In bulk or in packages of a weight exceeding 500 g each	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120921	Lucerne (alfalfa) seed	12092100	Lucerne (alfalfa) seed	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120922	Clover (Trifolium spp.) seed	12092200	Clover (Trifolium spp.) seed	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120923	Fescue seed	12092300	Fescue seed	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120924	Kentucky blue grass (Poa pratensis L.) seed	12092400	Kentucky blue grass (Poa pratensis L.) seed	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120925	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	12092500	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120926	Timothy grass seed	12092600	Timothy grass seed	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120929	Other	12092900	Other	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120930	Seeds of herbaceous plants cultivated principally for their flowers	12093010	In packages of a weight of less than 25 g each	4%	7.4%
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120930	Seeds of herbaceous plants cultivated principally for their flowers	12093020	In bulk or in packages of a weight of 25 g each or more	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120991	Vegetable seeds	12099111	Valued at \$5.50 or more per 500 g, in packages of a weight of 25 g each or more	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120991	Vegetable seeds	12099119	Other	4%	7.4%
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120991	Vegetable seeds	12099120	In bulk or in packages of a weight exceeding 500 g each	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120999	Other	12099910	Tree seed, other than nut trees of Chapter 8	Free	Free
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120999	Other	12099991	Seeds, in packages of a weight not exceeding 500 g each	4%	7.4%
12	1209	Seeds, fruit and spores, of a kind used for sowing.	120999	Other	12099992	Seeds, in bulk or in packages of a weight exceeding 500 g each; fruit and spores	Free	Free
12	1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	121010	Hop cones, neither ground nor powdered nor in the form of pellets	12101000	Hop cones, neither ground nor powdered nor in the form of pellets	Free	Free
12	1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	121020	Hop cones, ground, powdered or in the form of pellets; lupulin	12102000	Hop cones, ground, powdered or in the form of pellets; lupulin	Free	Free
12	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	121110	Liquorice roots	12111010	Tea in bags for individual servings	Free	Free
12	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	121110	Liquorice roots	12111090	Other	Free	Free
12	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	121120	Ginseng roots	12112010	Tea in bags for individual servings	Free	Free
12	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	121120	Ginseng roots	12112090	Other	Free	Free
12	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	121190	Other	12119010	Tea in bags for individual servings	Free	Free
12	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	121190	Other	12119090	Other	Free	Free
12	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) o	121210	Locust beans, including locust bean seeds	12121000	Locust beans, including locust bean seeds	Free	Free

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12	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) o	121220	Seaweeds and other algae	12122000	Seaweeds and other algae	Free	Free
12	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) o	121230	Apricot, peach or plum stones and kernels	12123000	Apricot, peach or plum stones and kernels	4%	8.4%
12	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) o	121299	Other	12129900	Other	Free	Free
12	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	121300	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	Free
12	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	121410	Lucerne (alfalfa) meal and pellets	12141000	Lucerne (alfalfa) meal and pellets	5%	10%
12	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	121490	Other	12149010	Grass meal	5%	10%
12	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	121490	Other	12149090	Other	Free	Free
13	1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	130110	Lac	13011000	Lac	Free	Free
13	1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	130120	Gum Arabic	13012000	Gum Arabic	Free	Free
13	1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	130190	Other	13019000	Other	Free	Free
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	130212	Of liquorice	13021200	Of liquorice	Free	Free
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	130213	Of hops	13021300	Of hops	Free	Free
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	130214	Of pyrethrum or of the roots of plants containing rotenone	13021400	Of pyrethrum or of the roots of plants containing rotenone	Free	Free
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	130219	Other	13021900	Other	Free	Free
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	130220	Pectic substances, pectinates and pectates	13022000	Pectic substances, pectinates and pectates	Free	Free
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	130231	Agar-agar	13023100	Agar-agar	Free	Free
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	130232	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	13023200	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	Free
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	130239	Other	13023900	Other	Free	Free
14	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	140110	Bamboos	14011000	Bamboos	Free	Free
14	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	140120	Rattans	14012000	Rattans	Free	Free
14	1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	140190	Other	14019000	Other	Free	Free

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14	1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	140210	Kapok	14021000	Kapok	Free	Free
14	1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	140290	Other	14029000	Other	Free	Free
14	1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	140310	Broomcorn (Sorghum vulgare var. technicum)	14031000	Broomcorn (Sorghum vulgare var. technicum)	Free	Free
14	1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	140390	Other	14039000	Other	Free	Free
14	1404	Vegetable products not elsewhere specified or included.	140410	Raw vegetable materials of a kind used primarily in dyeing or tanning	14041000	Raw vegetable materials of a kind used primarily in dyeing or tanning	Free	Free
14	1404	Vegetable products not elsewhere specified or included.	140420	Cotton linters	14042000	Cotton linters	Free	Free
14	1404	Vegetable products not elsewhere specified or included.	140490	Other	14049000	Other	Free	Free
15	1501	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.	150100	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.	15010000	Pig fat (including lard) and poultry fat, other than that of heading No.02.09 or 15.03.	Free	1.81¢/kg
15	1502	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	150200	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	15020000	Fats of bovine animals, sheep or goats, other than those of heading No.15.03.	Free	3.3%
15	1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	150300	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	5%	9.7%
15	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	150410	Fish-liver oils and their fractions	15041000	Fish-liver oils and their fractions	5%	6%
15	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	150420	Fats and oils and their fractions, of fish, other than liver oils	15042000	Fats and oils and their fractions, of fish, other than liver oils	2%	5.9%
15	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	150430	Fats and oils and their fractions, of marine mammals	15043000	Fats and oils and their fractions, of marine mammals	4%	8.1%
15	1505	Wool grease and fatty substances derived therefrom (including lanolin).	150510	Wool grease, crude	15051000	Wool grease, crude	3%	5.1%
15	1505	Wool grease and fatty substances derived therefrom (including lanolin).	150590	Other	15059000	Other	3%	5.1%
15	1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	150600	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%	9%
15	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	150790	Other	15079010	For use in the manufacture of paints and varnishes	Free	Free
15	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	150810	Crude oil	15081000	Crude oil	Free	6.2%
15	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	150890	Other	15089000	Other	7%	12.3%
15	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	150910	Virgin	15091000	Virgin	Free	Free
15	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	150990	Other	15099000	Other	Free	Free
15	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	151000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No.15.09.	Free	Free
15	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	151110	Crude oil	15111000	Crude oil	Free	8.2%
15	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	151190	Other	15119000	Other	10%	14.4%
15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	151221	Crude oil, whether or not gossypol has been removed	15122100	Crude oil, whether or not gossypol has been removed	Free	6.1%
15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	151229	Other	15122900	Other	7%	12.3%
15	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	151311	Crude oil	15131100	Crude oil	Free	8.2%
15	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	151319	Other	15131900	Other	Free	14.4%
15	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	151321	Crude oil	15132100	Crude oil	Free	8.2%
15	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	151329	Other	15132900	Other	10%	14.4%
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151530	Castor oil and its fractions	15153010	Crude oil	Free	Free
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151530	Castor oil and its fractions	15153090	Other	Free	Free

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15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151540	Tung oil and its fractions	15154000	Tung oil and its fractions	Free	Free
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151560	Jojoba oil and its fractions	15156010	Crude oil	Free	Free
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151560	Jojoba oil and its fractions	15156090	Other	Free	Free
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151590	Other	15159010	Illipe butter, shea butter, oiticica oil and cashew nut shell oil and fractions thereof	Free	Free
15	1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.	151610	Animal fats and oils and their fractions	15161000	Animal fats and oils and their fractions	Free	14.4%
15	1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.	151620	Vegetable fats and oils and their fractions	15162000	Vegetable fats and oils and their fractions	Free	14.4%
15	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	151710	Margarine, excluding liquid margarine	15171010	Within access commitment	Free	12.5%
15	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	151790	Other	15179010	Imitation lard	Free	1.81¢/kg
15	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	151790	Other	15179091	Shortening	Free	14.4%
15	1518	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparation	151800	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparation	15180020	Castor oil, dehydrated	Free	10.3%
15	1518	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparation	151800	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparation	15180090	Other	6%	10.3%
15	1520	Glycerol, crude; glycerol waters and glycerol lyes.	152000	Glycerol, crude; glycerol waters and glycerol lyes.	15200000	Glycerol, crude; glycerol waters and glycerol lyes.	Free	Free
15	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	152110	Vegetable waxes	15211010	Carnauba, sugar cane and ouricury	Free	Free
15	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	152110	Vegetable waxes	15211090	Other	Free	Free
15	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	152190	Other	15219010	Beeswax	Free	1.5%
15	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	152190	Other	15219090	Other	Free	Free
15	1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	15220010	Degras; oil foots and dregs	Free	Free
15	1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	15220090	Other	4%	8.1%
16	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16010011	Of poultry of heading No. 01.05	10%	15%
16	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16010019	Other	10%	15%
16	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16010021	Of spent fowl	Free	1.81¢/kg
16	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16010022	Other, within access commitment	Free	1.58¢/kg
16	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16010031	Within access commitment	Free	1.58¢/kg

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
16	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16010091	Pork sausages	Free	1.08¢/kg
16	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16010099	Other	Free	1.81¢/kg
16	1602	Other prepared or preserved meat, meat offal or blood.	160210	Homogenized preparations	16021010	Of fowls of the species Gallus domesticus and turkeys, of heading No.01.05	10%	15%
16	1602	Other prepared or preserved meat, meat offal or blood.	160210	Homogenized preparations	16021090	Other	10%	15%
16	1602	Other prepared or preserved meat, meat offal or blood.	160220	Of liver of any animal	16022010	Patés de foie with truffles	1%	4.1%
16	1602	Other prepared or preserved meat, meat offal or blood.	160220	Of liver of any animal	16022021	In cans or glass jars	Free	Free
16	1602	Other prepared or preserved meat, meat offal or blood.	160220	Of liver of any animal	16022022	Other, within access commitment	Free	Free
16	1602	Other prepared or preserved meat, meat offal or blood.	160220	Of liver of any animal	16022031	In cans or glass jars	Free	Free
16	1602	Other prepared or preserved meat, meat offal or blood.	160220	Of liver of any animal	16022032	Other, within access commitment	Free	Free
16	1602	Other prepared or preserved meat, meat offal or blood.	160220	Of liver of any animal	16022040	Paste, of other poultry of heading No. 01.05	Free	Free
16	1602	Other prepared or preserved meat, meat offal or blood.	160220	Of liver of any animal	16022090	Other	Free	Free
16	1602	Other prepared or preserved meat, meat offal or blood.	160231	Of turkeys	16023111	Specially defined mixtures	10%	14.4%
16	1602	Other prepared or preserved meat, meat offal or blood.	160231	Of turkeys	16023112	Other, within access commitment	11.5%	12.5%
16	1602	Other prepared or preserved meat, meat offal or blood.	160231	Of turkeys	16023191	In cans or glass jars	10%	16.4%
16	1602	Other prepared or preserved meat, meat offal or blood.	160231	Of turkeys	16023192	Specially defined mixtures, other than in cans or glass jars	10%	10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023211	Specially defined mixtures	10%	14.4%
16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023212	Of spent fowl	10%	14.4%
16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023213	Other, within access commitment	11.5%	12.5%
16	1602	Other prepared or preserved meat, meat offal or blood.	160239	Other	16023910	Prepared meals	10%	14.4%
16	1602	Other prepared or preserved meat, meat offal or blood.	160242	Shoulders and cuts thereof	16024210	In air-tight containers	7%	12.3%
16	1602	Other prepared or preserved meat, meat offal or blood.	160249	Other, including mixtures	16024910	Prepared meals	9%	14.4%
16	1602	Other prepared or preserved meat, meat offal or blood.	160249	Other, including mixtures	16024991	In air-tight containers	9%	15%
16	1602	Other prepared or preserved meat, meat offal or blood.	160249	Other, including mixtures	16024999	Other	Free	1.81¢/kg
16	1602	Other prepared or preserved meat, meat offal or blood.	160250	Of bovine animals	16025010	Prepared meals	9%	14.4%
16	1602	Other prepared or preserved meat, meat offal or blood.	160250	Of bovine animals	16025099	Other	Free	1.81¢/kg
16	1602	Other prepared or preserved meat, meat offal or blood.	160290	Other, including preparations of blood of any animal	16029010	Prepared meals	9%	14.4%
16	1602	Other prepared or preserved meat, meat offal or blood.	160290	Other, including preparations of blood of any animal	16029091	In air-tight containers	9%	15%
16	1602	Other prepared or preserved meat, meat offal or blood.	160290	Other, including preparations of blood of any animal	16029099	Other	Free	1.81¢/kg
16	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	160300	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	16030010	Of meat	5%	8.2%
16	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	160300	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	16030021	Of clams	3%	4%
16	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	160300	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	16030029	Other	2%	4%
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160412	Herrings	16041210	Pickled	Free	Free
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160413	Sardines, sardinella and brisling or sprats	16041310	In air-tight containers	1¢/kg	1.55¢/kg
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160413	Sardines, sardinella and brisling or sprats	16041390	Other	7%	11%
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160414	Tunas, skipjack and bonito (Sarda spp.)	16041411	Tunas and skipjack	7%	11.1%
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160414	Tunas, skipjack and bonito (Sarda spp.)	16041490	Other	5%	8.7%
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160416	Anchovies	16041610	In air-tight containers	Free	1¢/kg
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160416	Anchovies	16041690	Other	5%	11%
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160419	Other	16041910	Fishsticks and similar products of any size or shape, fillets or other portions of fish, breaded or coated with batter	7%	8.7%
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160419	Other	16041990	Other	7%	8.7%

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(Positive List for agricultural products)**

CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160420	Other prepared or preserved fish	16042010	Prepared meals	10%	13.8%
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160420	Other prepared or preserved fish	16042020	Gefilte fish	7%	8.7%
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160420	Other prepared or preserved fish	16042090	Other	7%	8.7%
16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160430	Caviar and caviar substitutes	16043000	Caviar and caviar substitutes	Free	4%
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160520	Shrimps and prawns	16052000	Shrimps and prawns	Free	Free
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160530	Lobster	16053010	Products containing fish meat; prepared meals	3%	4.8%
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160530	Lobster	16053091	Lobster meat, cooked by steaming or boiling in water and out of shell, whether or not frozen but not further prepared or preserved	Free	Free
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160530	Lobster	16053099	Other	3%	4.8%
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160590	Other	16059010	Products containing fish meat; prepared meals	3%	4.8%
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160590	Other	16059091	Squid, octopus and cuttle fish	Free	Free
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160590	Other	16059093	Oysters	Free	2.7%
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160590	Other	16059094	Clams	6%	8%
16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160590	Other	16059099	Other	3%	4.8%
17	1701	Cane or beet sugar and chemically pure sucrose, in solid form.	170111	Cane sugar	17011110	Not exceeding 96o of polarization	Free	\$22.05/tonne
17	1701	Cane or beet sugar and chemically pure sucrose, in solid form.	170111	Cane sugar	17011120	Exceeding 96o but not exceeding 97o of polarization	Free	\$22.61/tonne
17	1701	Cane or beet sugar and chemically pure sucrose, in solid form.	170111	Cane sugar	17011130	Exceeding 97o but not exceeding 98o of polarization	Free	\$23.18/tonne
17	1701	Cane or beet sugar and chemically pure sucrose, in solid form.	170111	Cane sugar	17011140	Exceeding 98o but not exceeding 99o of polarization	Free	\$25.57/tonne
17	1701	Cane or beet sugar and chemically pure sucrose, in solid form.	170111	Cane sugar	17011150	Exceeding 99o but less than 99.5o of polarization	Free	\$24.69/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170211	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	17021100	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	8.2%
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170219	Other	17021900	Other	5%	8.2%
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170220	Maple sugar and maple syrup	17022000	Maple sugar and maple syrup	Free	Free
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170250	Chemically pure fructose	17025000	Chemically pure fructose	Free	Free
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029020	Chemically pure maltose	5%	8.2%
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029060	Colouring caramels	3%	8.5%
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029090	Other	9%	14.4%
17	1703	Molasses resulting from the extraction or refining of sugar.	170310	Cane molasses	17031010	Powder, whether or not containing colouring or anti-caking agents, but no other admixture	Free	\$5.42/tonne
17	1703	Molasses resulting from the extraction or refining of sugar.	170310	Cane molasses	17031020	Other powder	5%	16.4%
17	1703	Molasses resulting from the extraction or refining of sugar.	170310	Cane molasses	17031030	Concentrated sugar cane juice (fancy molasses)	Free	\$1.29/tonne
17	1703	Molasses resulting from the extraction or refining of sugar.	170310	Cane molasses	17031090	Other	Free	Free
17	1704	Sugar confectionery (including white chocolate), not containing cocoa.	170410	Chewing gum, whether or not sugar-coated	17041000	Chewing gum, whether or not sugar-coated	5%	12.7%
17	1704	Sugar confectionery (including white chocolate), not containing cocoa.	170490	Other	17049010	Chestnut cream or paste	Free	Free
17	1704	Sugar confectionery (including white chocolate), not containing cocoa.	170490	Other	17049020	Liquorice candy	5%	13.7%
17	1704	Sugar confectionery (including white chocolate), not containing cocoa.	170490	Other	17049030	Toffee	5%	13.4%
17	1704	Sugar confectionery (including white chocolate), not containing cocoa.	170490	Other	17049090	Other	5%	12.7%
18	1801	Cocoa beans, whole or broken, raw or roasted.	180100	Cocoa beans, whole or broken, raw or roasted.	18010000	Cocoa beans, whole or broken, raw or roasted.	Free	Free
18	1802	Cocoa shells, husks, skins and other cocoa waste.	180200	Cocoa shells, husks, skins and other cocoa waste.	18020000	Cocoa shells, husks, skins and other cocoa waste.	Free	Free

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(Positive List for agricultural products)**

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18	1803	Cocoa paste, whether or not defatted.	180310	Not defatted	18031000	Not defatted	Free	Free
18	1803	Cocoa paste, whether or not defatted.	180320	Wholly or partly defatted	18032000	Wholly or partly defatted	Free	Free
18	1804	Cocoa butter, fat and oil.	180400	Cocoa butter, fat and oil.	18040000	Cocoa butter, fat and oil.	Free	Free
18	1805	Cocoa powder, not containing added sugar or other sweetening matter.	180500	Cocoa powder, not containing added sugar or other sweetening matter.	18050000	Cocoa powder, not containing added sugar or other sweetening matter.	3%	8.2%
18	1806	Chocolate and other food preparations containing cocoa.	180610	Cocoa powder, containing added sugar or other sweetening matter	18061010	Containing 90% or more by weight of sugar	5%	8.2%
18	1806	Chocolate and other food preparations containing cocoa.	180610	Cocoa powder, containing added sugar or other sweetening matter	18061090	Other	3%	8.2%
18	1806	Chocolate and other food preparations containing cocoa.	180620	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg	18062010	Cocoa paste containing added sugar or other sweetening matter, whether or not enriched with additional cocoa butter, but containing no other ingredients	Free	Free
18	1806	Chocolate and other food preparations containing cocoa.	180620	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg	18062020	Chocolate powder	3%	8.2%
18	1806	Chocolate and other food preparations containing cocoa.	180620	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg	18062031	Within access commitment	5%	9%
18	1806	Chocolate and other food preparations containing cocoa.	180620	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg	18062090	Other	4%	10.3%
18	1806	Chocolate and other food preparations containing cocoa.	180631	Filled	18063100	Filled	4%	9.4%
18	1806	Chocolate and other food preparations containing cocoa.	180632	Not filled	18063200	Not filled	4%	9.4%
18	1806	Chocolate and other food preparations containing cocoa.	180690	Other	18069011	Within access commitment	5%	9%
18	1806	Chocolate and other food preparations containing cocoa.	180690	Other	18069090	Other	4%	9.4%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190110	Preparations for infant use, put up for retail sale	19011010	Food preparations of flour, meal, starch or malt extract	4%	8.2%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012011	Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment	4%	7.2%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012013	Other, containing 25% or more by weight of wheat, within access commitment	4%	8.1%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012019	Other	4%	8.2%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012021	Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment	3%	5.3%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012023	Other, containing 25% or more by weight of wheat, within access commitment	3%	6.1%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012029	Other	3%	6.2%

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(Positive List for agricultural products)**

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19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019021	In packages of a weight not exceeding 11.34kg each	5%	8.2%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019022	In bulk or in packages of a weight exceeding 11.34 kg each	3%	6.2%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019031	Ice cream mixes or ice milk mixes, within access commitment	5%	11.1%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019033	Other, not in retail packaging, within access commitment	5%	11.1%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019039	Other	5%	12.7%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019040	Food preparations of goods of heading Nos. 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids	5%	12.7%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019051	Ice cream mixes or ice milk mixes, within access commitment	5%	11.1%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019053	Other, not in retail packaging, within access commitment	5%	11.1%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019059	Other	5%	12.7%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190211	Containing eggs	19021111	Within access commitment	4%	8.1%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190211	Containing eggs	19021190	Other	4%	8.8%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190219	Other	19021911	Containing 25% or more by weight of wheat, within access commitment	Free	Free
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190219	Other	19021912	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg, over access commitment	Free	Free
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190219	Other	19021919	Other	Free	Free
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190219	Other	19021991	Containing 25% or more by weight of wheat, within access commitment	4%	8.1%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190219	Other	19021992	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg, over access commitment	5%	8.1%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190219	Other	19021999	Other	4%	8.8%

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CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190220	Stuffed pasta, whether or not cooked or otherwise prepared	19022000	Stuffed pasta, whether or not cooked or otherwise prepared	10%	14.4%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190230	Other pasta	19023011	Containing 25% or more by weight of wheat, within access commitment	4%	8.1%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190230	Other pasta	19023019	Other	4%	8.8%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190230	Other pasta	19023020	With meat	10%	14.4%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190240	Couscous	19024010	In packages of a weight not exceeding 11.34 kg each	5%	8.2%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190240	Couscous	19024020	In bulk or in packages of a weight exceeding 11.34 kg each	3%	6.2%
19	1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	190300	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Free	Free
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products	19041011	Within access commitment	4%	8.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products	19041021	Within access commitment	4%	8.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products	19041090	Other	4%	8.8%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042011	Containing 25% or more by weight of wheat, within access commitment	4%	8.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042013	Barley, within access commitment	4%	8.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042019	Other	4%	8.8%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042021	Containing 25% or more by weight of wheat, within access commitment	3%	6.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042023	Barley, within access commitment	3%	6.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042029	Other	3%	6.6%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049011	Containing 25% or more by weight of wheat, within access commitment	4%	8.1%

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

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19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049013	Barley, within access commitment	4%	8.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049019	Other	4%	8.8%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049021	Containing 25% or more by weight of wheat, within access commitment	3%	6.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049023	Barley, within access commitment	3%	6.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049029	Other	3%	6.6%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190510	Crispbread	19051011	Containing 25% or more by weight of wheat, within access commitment	Free	Free
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190510	Crispbread	19051019	Other	Free	Free
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190510	Crispbread	19051021	Containing 25% or more by weight of wheat, within access commitment	4%	8.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190510	Crispbread	19051029	Other	4%	8.8%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190510	Crispbread	19051031	Containing 25% or more by weight of wheat, within access commitment	3%	6.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190510	Crispbread	19051039	Other	3%	6.6%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190530	Sweet biscuits; waffles and wafers	19053091	Containing 25% or more by weight of wheat, within access commitment	2%	4.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190530	Sweet biscuits; waffles and wafers	19053099	Other	2%	4.4%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190540	Rusks, toasted bread and similar toasted products	19054011	Containing 25% or more by weight of wheat, within access commitment	Free	Free
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190540	Rusks, toasted bread and similar toasted products	19054019	Other	Free	Free
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190540	Rusks, toasted bread and similar toasted products	19054091	Containing 25% or more by weight of wheat, within access commitment	3%	7.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190540	Rusks, toasted bread and similar toasted products	19054099	Other	3%	7.7%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059011	Bread, leavened with yeast	Free	Free

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(Positive List for agricultural products)**

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19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059012	Unleavened bread for sacramental purposes	Free	Free
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059013	Other bread, containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34kg each, within access commitment	4%	8.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059015	Other bread, 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%	6.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059019	Other	3%	6.6%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059021	Containing 25% or more by weight of wheat, valued at not less than 44¢/kg, the value to be based on the net weight and to include the value of the usual retail package, within access commitment	2%	4.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059023	Containing 25% or more by weight of wheat, within access commitment	2%	4.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059029	Other	2%	4.4%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059031	Pizza and quiche	10%	16.2%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059039	Other	7%	12.7%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059041	Containing 25% or more by weight of wheat, within access commitment	Free	4.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059049	Other	Free	4.4%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059050	Communion wafers	Free	Free
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059061	In packages of a weight not exceeding 11.34 kg each	4%	8.2%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059062	In bulk or in packages of a weight exceeding 11.34kg each	3%	6.2%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059090	Other	9%	14.4%
20	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	200190	Other	20019010	Fruit and nuts	Free	Free
20	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	200190	Other	20019090	Other	Free	Free
20	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	200320	Truffles	20032000	Truffles	Free	Free
20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	200490	Other vegetables and mixtures of vegetables	20049050	Spinach	Free	Free
20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	200490	Other vegetables and mixtures of vegetables	20049091	Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, chickpeas (garbanzos), cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (Angola, catjang, no-eye, pigeon), tamarillos (tree tomato	Free	Free

**Agricultural Products (HS Chapters 1 through 24) included under Canada's General Preferential Tariff in 1997
(Positive List for agricultural products)**

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20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200570	Olives	20057010	Ripe olives in brine; olives sulphured or in brine but not bottled	Free	Free
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200570	Olives	20057090	Other	6%	10.3%
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200590	Other vegetables and mixtures of vegetables	20059020	Okra	Free	Free
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200590	Other vegetables and mixtures of vegetables	20059091	Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, chickpeas (garbanzos), cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, peas (Angola, catjang, no-eye, pigeon), spinach (basella or malabar),	Free	Free
20	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	20060020	Nuts	Free	8.2%
20	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	20060090	Other	Free	Free
20	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	200799	Other	20079920	Banana purée	Free	Free
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200811	Ground-nuts	20081110	Peanut butter	Free	3.62%/kg
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200811	Ground-nuts	20081120	Peanuts, blanched	Free	8.2%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200811	Ground-nuts	20081190	Other	Free	8.2%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200819	Other, including mixtures	20081910	Almonds and pistachio nuts	Free	Free
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200819	Other, including mixtures	20081990	Other	Free	8.2%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200820	Pineapples	20082000	Pineapples	Free	Free
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200830	Citrus fruit	20083010	Limes	Free	Free
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200830	Citrus fruit	20083090	Other	Free	Free
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200891	Palm hearts	20089110	In air-tight containers	Free	Free
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200891	Palm hearts	20089190	Other	6%	10.3%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200892	Mixtures	20089210	Consisting of akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), citrus fruit, dasheens (taros), dates, durians, feijoas, figs, fu quas (balsam pears), genipes, ginger, guavas, imb	Free	Free
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200899	Other	20089991	Banana chips consisting of thin banana slices fried or otherwise prepared, whether or not salted, sweetened or otherwise flavoured	Free	Free

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(Positive List for agricultural products)**

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20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200899	Other	20089992	Akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), dasheens (taros), dates, durians, feijoas, figs, fu quas (balsam pears), genipes, ginger, guavas, imbus, jujubes, kiwi fruit, lad	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200911	Frozen	20091110	Unsweetened concentrate, not less than 58o Brix, for use in the manufacture of citrus fruit juices	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200919	Other	20091910	Dehydrated; unsweetened concentrate, not less than 58o Brix, for use in the manufacture of citrus fruit juices	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200920	Grapefruit juice	20092010	Dehydrated; unsweetened concentrate, not less than 50o Brix, for use in the manufacture of citrus fruit juices	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200920	Grapefruit juice	20092090	Other	Free	2.5%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200930	Juice of any other single citrus fruit	20093000	Juice of any other single citrus fruit	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200940	Pineapple juice	20094000	Pineapple juice	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200960	Grape juice (including grape must)	20096010	Grape juice for wine-making	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200980	Juice of any other single fruit or vegetable	20098011	Passion fruit	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200980	Juice of any other single fruit or vegetable	20098012	Prune	Free	2.5%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200980	Juice of any other single fruit or vegetable	20098019	Other	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200990	Mixtures of juices	20099010	Of citrus fruit juices, dehydrated	Free	Free
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200990	Mixtures of juices	20099020	Of orange and grapefruit juices, other than dehydrated	Free	2.5%
21	2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	210111	Extracts, essences and concentrates	21011110	Instant coffee, not flavoured	Free	12.66¢/kg
21	2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	210111	Extracts, essences and concentrates	21011190	Other	Free	12.66¢/kg
21	2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	210112	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	21011200	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Free	12.66¢/kg
21	2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	210120	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	21012000	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	Free	Free

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CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
21	2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	21013010	Roasted kiln dried chicory	Free	Free
21	2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	21013090	Other	Free	5.42¢/kg
21	2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	210220	Inactive yeasts; other single-cell micro-organisms, dead	21022000	Inactive yeasts; other single-cell micro-organisms, dead	Free	Free
21	2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	210230	Prepared baking powders	21023000	Prepared baking powders	Free	9.04¢/kg
21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	210330	Mustard flour and meal and prepared mustard	21033010	Mustard flour and meal	Free	4.1%
21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	210390	Other	21039010	Mayonnaise and salad dressing	9%	14.4%
21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	210390	Other	21039020	Mixed condiments and mixed seasonings	6%	10.3%
21	2104	Soups and broths and preparations therefor; homogenized composite food preparations.	210420	Homogenized composite food preparations	21042000	Homogenized composite food preparations	9%	14.4%
21	2105	Ice cream and other edible ice, whether or not containing cocoa.	210500	Ice cream and other edible ice, whether or not containing cocoa.	21050010	Flavoured ice and ice sherbets	5%	12.7%
21	2105	Ice cream and other edible ice, whether or not containing cocoa.	210500	Ice cream and other edible ice, whether or not containing cocoa.	21050091	Within access commitment	7.5%	11.1%
21	2106	Food preparations not elsewhere specified or included.	210610	Protein concentrates and textured protein substances	21061000	Protein concentrates and textured protein substances	9%	14.4%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069010	Vegetable preparations for use as flavouring	Free	Free
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069031	Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, within access commitment	5%	9%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069033	Preparations, other than of tariff item No. 2106.90.31 or 2106.90.32, 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%	9%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069035	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 m	6%	10.3%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069039	Other	6%	10.3%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069040	Tea substitutes	Free	Free
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069050	Protein hydrolysates	5%	9.4%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069080	Popping corn, prepared and packaged for use in microwave ovens	5%	10%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069091	Concentrated juice of any single fruit or vegetable, fortified with vitamins or minerals	9%	14%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069092	Concentrated mixtures of fruit or vegetable juices, fortified with vitamins or minerals	9%	14%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069093	Containing 50% or more by weight of dairy content, within access commitment	11%	12.3%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069095	Other preparations, containing in the dry state, over 10% by weight of milk solids, but less than 50% by weight of dairy content	6%	10.3%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069096	Compound alcoholic preparations, not based on one or more odoriferous substances, with an alcoholic strength exceeding 0.5% by volume, of a kind used for the manufacture of beverages	Free	90¢/litre and 24.6%

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CH	Heading	Heading Description	Sub-Heading	Sub_Heading Description	Tariff Item	HS 8 Digit Tariff Description	1997 GPT Rate	1997 MFN Rate
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069097	Compound alcoholic preparations, not based on one or more odoriferous substances, with an alcoholic strength not exceeding 0.5% by volume, of a kind used for the manufacture of beverages	Free	90¢/litre and 24.6%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069099	Other	9%	14%
22	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	220110	Mineral waters and aerated waters	22011000	Mineral waters and aerated waters	Free	Free
22	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	220190	Other	22019000	Other	4%	8.4%
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220210	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	9%	14.4%
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220290	Other	22029010	Non-alcoholic beer	Free	3.3¢/litre
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220290	Other	22029031	Of any single fruit or vegetable	9%	14.4%
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220290	Other	22029032	Of mixtures of fruits or vegetables	9%	14.4%
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220290	Other	22029041	Chocolate milk	11.5%	14.4%
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220290	Other	22029042	Other, containing 50% or more by weight of dairy content, not put up for retail sale, within access commitment	11.5%	12.5%
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220290	Other	22029049	Other	9%	14.4%
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220290	Other	22029090	Other	9%	14.4%
22	2203	Beer made from malt.	220300	Beer made from malt.	22030000	Beer made from malt.	Free	2.1¢/litre
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060070	Ginger beer and herbal beer	Free	2.71¢/litre
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060090	Other	Free	15.74¢/litre of absolute ethyl alcohol
22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80%vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	220720	Ethyl alcohol and other spirits, denatured, of any strength	22072090	Other	5%	8.4%
22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220820	Spirits obtained by distilling grape wine or grape marc	22082000	Spirits obtained by distilling grape wine or grape marc	Free	9.59¢/litre of absolute ethyl alcohol
22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220830	Whiskies	22083000	Whiskies	Free	3.84¢/litre of absolute ethyl alcohol
22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220840	Rum and tafia	22084010	Rum	Free	31.47¢/litre of absolute ethyl alcohol
22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220840	Rum and tafia	22084020	Tafia	Free	15.74¢/litre of absolute ethyl alcohol
22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220850	Gin and Geneva	22085000	Gin and Geneva	Free	6.3¢/litre of absolute ethyl alcohol

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22	2208	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220860	Vodka	22086000	Vodka	6¢/litre of absolute ethyl alcohol	15.74¢/litre of absolute ethyl alcohol
22	2208	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220870	Liqueurs and cordials	22087000	Liqueurs and cordials	Free	15.74¢/litre of absolute ethyl alcohol
22	2208	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220890	Other	22089020	Tequila	Free	Free
22	2208	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220890	Other	22089050	Angostura bitters	Free	Free
22	2208	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220890	Other	22089091	Spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol	Free	45.1¢/litre
22	2208	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220890	Other	22089092	Fruit brandies	Free	9.59¢/litre of absolute ethyl alcohol
22	2208	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220890	Other	22089099	Other	Free	15.74¢/litre of absolute ethyl alcohol
22	2209	Vinegar and substitutes for vinegar obtained from acetic acid.	220900	Vinegar and substitutes for vinegar obtained from acetic acid.	22090000	Vinegar and substitutes for vinegar obtained from acetic acid.	Free	12.3%
23	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	230110	Flours, meals and pellets, of meat or meat offal; greaves	23011000	Flours, meals and pellets, of meat or meat offal; greaves	Free	Free
23	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	230120	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	23012010	Fish meal	Free	4%
23	2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	230120	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	23012090	Other	Free	Free
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	230210	Of maize (corn)	23021000	Of maize (corn)	Free	Free
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	230220	Of rice	23022000	Of rice	Free	Free
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	230230	Of wheat	23023010	Within access commitment	Free	Free
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	230240	Of other cereals	23024011	Within access commitment	Free	Free
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	230240	Of other cereals	23024090	Other	Free	Free
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	230250	Of leguminous plants	23025000	Of leguminous plants	Free	Free
23	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	230310	Residues of starch manufacture and similar residues	23031000	Residues of starch manufacture and similar residues	Free	Free
23	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	230320	Beet-pulp, bagasse and other waste of sugar manufacture	23032010	Dried beet-pulp	1%	3.3%
23	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	230320	Beet-pulp, bagasse and other waste of sugar manufacture	23032090	Other	Free	Free
23	2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	230330	Brewing or distilling dregs and waste	23033000	Brewing or distilling dregs and waste	Free	Free
23	2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	230400	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	Free	Free
23	2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	230500	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	Free
23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	230610	Of cotton seeds	23061000	Of cotton seeds	Free	Free

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23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	230620	Of linseed	23062000	Of linseed	Free	Free
23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	230630	Of sunflower seeds	23063000	Of sunflower seeds	Free	Free
23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	230640	Of rape (canola) or colza seeds	23064000	Of rape (canola) or colza seeds	Free	Free
23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	230650	Of coconut or copra	23065000	Of coconut or copra	Free	Free
23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	230660	Of palm nuts or kernels	23066000	Of palm nuts or kernels	Free	Free
23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	230670	Of maize (corn) germ	23067000	Of maize (corn) germ	Free	Free
23	2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	230690	Other	23069000	Other	Free	Free
23	2307	Wine lees; argol.	230700	Wine lees; argol.	23070000	Wine lees; argol.	Free	Free
23	2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	230810	Acorns and horse-chestnuts	23081000	Acorns and horse-chestnuts	Free	Free
23	2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	230890	Other	23089000	Other	Free	Free
23	2309	Preparations of a kind used in animal feeding.	230910	Dog or cat food, put up for retail sale	23091000	Dog or cat food, put up for retail sale	2%	4.9%
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099010	Preparations to be employed in the feeding of trout or salmon and cereal preparations to be employed in the feeding of fur-bearing animals; feeds containing cereals, not including baked biscuits, for use in the feeding of fur-bearing animals or in the ma	Free	Free
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099031	Containing 50% or more by weight in the dry state of non-fat milk solids, within access commitment	3%	3.6%
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099032	Containing more than 10% but less than 50% by weight in the dry state of non-fat milk solids	3%	4.1%
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099034	Containing 10% or less by weight in the dry state of non-fat milk solids	3%	4.1%
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099035	Containing 50% or more by weight in the dry state of milk solids containing butterfat	3%	4.1%
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099036	Containing more than 10% but less than 50% by weight in the dry state of milk solids containing butterfat	3%	4.1%
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099039	Other	Free	Free
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099091	Mineral blocks; flavourings; pellet binders; preservatives; single ingredient feeds; yeast cultures	Free	Free
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099099	Other	6%	10.3%
24	2401	Unmanufactured tobacco; tobacco refuse.	240110	Tobacco, not stemmed/stripped	24011010	For use as wrappers in the manufacture of cigars	Free	Free
24	2401	Unmanufactured tobacco; tobacco refuse.	240110	Tobacco, not stemmed/stripped	24011091	Turkish type	Free	19.89¢/kg
24	2401	Unmanufactured tobacco; tobacco refuse.	240110	Tobacco, not stemmed/stripped	24011099	Other	5%	22.6¢/kg
24	2401	Unmanufactured tobacco; tobacco refuse.	240120	Tobacco, partly or wholly stemmed/stripped	24012010	For use in the manufacture of cigars	5%	36.08¢/kg
24	2401	Unmanufactured tobacco; tobacco refuse.	240120	Tobacco, partly or wholly stemmed/stripped	24012090	Other	Free	36.08¢/kg
24	2401	Unmanufactured tobacco; tobacco refuse.	240130	Tobacco refuse	24013000	Tobacco refuse	5%	8.4%
24	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	240210	Cigars, cheroots and cigarillos, containing tobacco	24021010	Hand-rolled cigars	Free	\$2.63/kg and 8.2%

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24	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	240210	Cigars, cheroots and cigarillos, containing tobacco	24021090	Other	\$1.00/kg plus 5%	\$2.63/kg and 8.2%
24	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	240290	Other	24029000	Other	5%	8.4%
24	2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenized" or reconstituted" tobacco; tobacco extracts and essences.	240391	Homogenized" or reconstituted" tobacco	24039110	Of a kind used as wrapper tobacco	Free	90¢/kg
24	2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenized" or reconstituted" tobacco; tobacco extracts and essences.	240391	Homogenized" or reconstituted" tobacco	24039120	Processed leaf tobacco suitable for use as cigar binders	Free	90¢/kg

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010511	Fowls of the species Gallus domesticus	01051121	Within access commitment	X	1.43¢ each
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010511	Fowls of the species Gallus domesticus	01051122	Over access commitment	X	259.4% but not less than 33.6¢ each
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010512	Turkeys	01051210	For breeding purposes	X	Free
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010592	Fowls of the species Gallus domesticus weighing not more than 2,000g	01059210	For breeding purposes; started pullets; spent fowl	X	3.62¢/kg
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010592	Fowls of the species Gallus domesticus weighing not more than 2,000g	01059291	Within access commitment	X	3.16¢/kg
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010592	Fowls of the species Gallus domesticus weighing not more than 2,000g	01059292	Over access commitment	X	259.4% but not less than \$1.36/kg
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010593	Fowls of the species Gallus domesticus weighing more than 2,000g	01059310	For breeding purposes; started pullets; spent fowl	X	3.62¢/kg
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010593	Fowls of the species Gallus domesticus weighing more than 2,000g	01059391	Within access commitment	X	3.16¢/kg
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010593	Fowls of the species Gallus domesticus weighing more than 2,000g	01059392	Over access commitment	X	259.4% but not less than \$1.36/kg
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010599	Other	01059911	Within access commitment	X	3.16¢/kg
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010599	Other	01059912	Over access commitment	X	168.4% but not less than \$1.74/kg
01	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	010599	Other	01059990	Other	X	3.62¢/kg
02	0201	Meat of bovine animals, fresh or chilled.	020110	Carcasses and half-carcasses	02011020	Over access commitment	X	28.8%
02	0201	Meat of bovine animals, fresh or chilled.	020120	Other cuts with bone in	02012020	Over access commitment	X	28.8%
02	0201	Meat of bovine animals, fresh or chilled.	020130	Boneless	02013020	Over access commitment	X	28.8%
02	0202	Meat of bovine animals, frozen.	020210	Carcasses and half-carcasses	02021020	Over access commitment	X	28.8%
02	0202	Meat of bovine animals, frozen.	020220	Other cuts with bone in	02022020	Over access commitment	X	28.8%
02	0202	Meat of bovine animals, frozen.	020230	Boneless	02023020	Over access commitment	X	28.8%
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020711	Not cut in pieces, fresh or chilled	02071191	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020711	Not cut in pieces, fresh or chilled	02071192	Over access commitment	X	259.4% but not less than \$1.82/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020712	Not cut in pieces, frozen	02071291	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020712	Not cut in pieces, frozen	02071292	Over access commitment	X	259.4% but not less than \$1.82/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020713	Cuts and offal, fresh or chilled	02071391	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020713	Cuts and offal, fresh or chilled	02071392	Over access commitment, bone in	X	271% but not less than \$4.11/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020713	Cuts and offal, fresh or chilled	02071393	Over access commitment, boneless	X	271% but not less than \$7.33/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020714	Cuts and offal, frozen	02071422	Over access commitment	X	259.4% but not less than \$7.02/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020714	Cuts and offal, frozen	02071491	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020714	Cuts and offal, frozen	02071492	Over access commitment, bone in	X	271% but not less than \$4.11/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020714	Cuts and offal, frozen	02071493	Over access commitment, boneless	X	271% but not less than \$7.33/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020724	Not cut in pieces, fresh or chilled	02072411	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020724	Not cut in pieces, fresh or chilled	02072412	Over access commitment	X	168.4% but not less than \$2.30/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020724	Not cut in pieces, fresh or chilled	02072491	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020724	Not cut in pieces, fresh or chilled	02072492	Over access commitment	X	168.4% but not less than \$2.13/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020725	Not cut in pieces, frozen	02072511	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020725	Not cut in pieces, frozen	02072512	Over access commitment	X	168.4% but not less than \$2.30/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020725	Not cut in pieces, frozen	02072591	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020725	Not cut in pieces, frozen	02072592	Over access commitment	X	168.4% but not less than \$2.13/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020726	Cuts and offal, fresh or chilled	02072610	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020726	Cuts and offal, fresh or chilled	02072620	Over access commitment, bone in	X	179.9% but not less than \$2.94/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020726	Cuts and offal, fresh or chilled	02072630	Over access commitment, boneless	X	179.9% but not less than \$5.25/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020727	Cuts and offal, frozen	02072712	Over access commitment	X	168.4% but not less than \$4.91/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020727	Cuts and offal, frozen	02072791	Within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020727	Cuts and offal, frozen	02072792	Over access commitment, bone in	X	179.9% but not less than \$2.94/kg
02	0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	020727	Cuts and offal, frozen	02072793	Over access commitment, boneless	X	179.9% but not less than \$5.25/kg
02	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	02090021	Fat of fowls of the species Gallus domesticus, within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	02090022	Fat of fowls of the species Gallus domesticus, over access commitment	X	271% but not less than \$7.33/kg
02	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	02090023	Fat of turkeys, within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg

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(Negative List for all products)**

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02	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	02090024	Fat of turkeys, over access commitment	X	179.9% but not less than \$5.25/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021090	Other, including edible flours and meals of meat or meat offal	02109011	Of fowls of the species Gallus domesticus, within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021090	Other, including edible flours and meals of meat or meat offal	02109012	Of fowls of the species Gallus domesticus, over access commitment, bone in	X	271% but not less than \$6.32/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021090	Other, including edible flours and meals of meat or meat offal	02109013	Of fowls of the species Gallus domesticus, over access commitment, boneless	X	271% but not less than \$11.28/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021090	Other, including edible flours and meals of meat or meat offal	02109014	Of turkeys, within access commitment	X	9% but not less than 7.88¢/kg or more than 15.77¢/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021090	Other, including edible flours and meals of meat or meat offal	02109015	Of turkeys, over access commitment, bone in	X	179.9% but not less than \$4.00/kg
02	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	021090	Other, including edible flours and meals of meat or meat offal	02109016	Of turkeys, over access commitment, boneless	X	179.9% but not less than \$6.56/kg
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030611	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	03061100	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	X	6.4%
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030614	Crabs	03061400	Crabs	X	6.4%
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030619	Other, including flours, meals and pellets of crustaceans, fit for human consumption	03061900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	X	6.4%
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030621	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	03062100	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	X	6.4%
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030624	Crabs	03062400	Crabs	X	6.4%
03	0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crusta	030629	Other, including flours, meals and pellets of crustaceans, fit for human consumption	03062900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	X	6.4%
04	0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	040110	Of a fat content, by weight, not exceeding 1%	04011020	Over access commitment	X	262.6% but not less than \$37.55/ht
04	0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	040120	Of a fat content, by weight, exceeding 1% but not exceeding 6%	04012020	Over access commitment	X	262.6% but not less than \$37.55/ht
04	0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	040130	Of a fat content, by weight, exceeding 6%	04013020	Over access commitment	X	327.1% but not less than \$2.77/kg
04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040210	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	04021010	Within access commitment	X	5.52¢/kg
04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040210	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	04021020	Over access commitment	X	219.4% but not less than \$2.18/kg

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	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040221	Not containing added sugar or other sweetening matter	04022111	Within access commitment	X 5.52¢/kg
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040221	Not containing added sugar or other sweetening matter	04022112	Over access commitment	X 264.9% but not less than \$3.07/kg
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040221	Not containing added sugar or other sweetening matter	04022121	Within access commitment	X 10.8%
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040221	Not containing added sugar or other sweetening matter	04022122	Over access commitment	X 321.8% but not less than \$4.67/kg
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040229	Other	04022911	Within access commitment	X 5.52¢/kg
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040229	Other	04022912	Over access commitment	X 264.9% but not less than \$3.07/kg
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040229	Other	04022921	Within access commitment	X 10.8%
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040229	Other	04022922	Over access commitment	X 321.8% but not less than \$4.67/kg
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040291	Not containing added sugar or other sweetening matter	04029110	Within access commitment	X 4.73¢/kg
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040291	Not containing added sugar or other sweetening matter	04029120	Over access commitment	X 282.3% but not less than 85.9¢/kg
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040299	Other	04029910	Within access commitment	X 4.73¢/kg
	04	0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	040299	Other	04029920	Over access commitment	X 277.5% but not less than \$1.036/kg
	04	0403	Buttermilk, curdled milk and cream, yogourt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	040310	Yogourt	04031010	Within access commitment	X 10.8%
	04	0403	Buttermilk, curdled milk and cream, yogourt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	040310	Yogourt	04031020	Over access commitment	X 258.5% but not less than 50.8¢/kg
	04	0403	Buttermilk, curdled milk and cream, yogourt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	040390	Other	04039011	Within access commitment	X 5.52¢/kg
	04	0403	Buttermilk, curdled milk and cream, yogourt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	040390	Other	04039012	Over access commitment	X 226.6% but not less than \$2.25/kg
	04	0403	Buttermilk, curdled milk and cream, yogourt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	040390	Other	04039092	Over access commitment	X 235.6% but not less than \$2.34/kg
	04	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	040410	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	04041010	Whey protein concentrate	X 6.79¢/kg
	04	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	040410	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	04041021	Within access commitment	X 6.25¢/kg

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04	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	040410	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	04041022	Over access commitment	X	232.7% but not less than \$2.32/kg
04	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	040490	Other	04049010	Within access commitment	X	10.8%
04	0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	040490	Other	04049020	Over access commitment	X	293.9% but not less than \$3.43/kg
04	0405	Butter and other fats and oils derived from milk; dairy spreads.	040510	Butter	04051010	Within access commitment	X	21.43¢/kg
04	0405	Butter and other fats and oils derived from milk; dairy spreads.	040510	Butter	04051020	Over access commitment	X	333.8% but not less than \$4.47/kg
04	0405	Butter and other fats and oils derived from milk; dairy spreads.	040520	Dairy spreads	04052020	Over access commitment	X	298.7% but not less than \$3.13/kg
04	0405	Butter and other fats and oils derived from milk; dairy spreads.	040590	Other	04059020	Over access commitment	X	350.5% but not less than \$5.73/kg
04	0406	Cheese and curd.	040610	Fresh (unripened or uncured) cheese, including whey cheese, and curd	04061010	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040610	Fresh (unripened or uncured) cheese, including whey cheese, and curd	04061020	Over access commitment	X	267.3% but not less than \$4.91/kg
04	0406	Cheese and curd.	040620	Grated or powdered cheese, of all kinds	04062011	Within access commitment	X	4.73¢/kg
04	0406	Cheese and curd.	040620	Grated or powdered cheese, of all kinds	04062012	Over access commitment	X	267.3% but not less than \$3.90/kg
04	0406	Cheese and curd.	040620	Grated or powdered cheese, of all kinds	04062091	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040620	Grated or powdered cheese, of all kinds	04062092	Over access commitment	X	267.3% but not less than \$5.56/kg
04	0406	Cheese and curd.	040630	Processed cheese, not grated or powdered	04063010	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040630	Processed cheese, not grated or powdered	04063020	Over access commitment	X	267.3% but not less than \$4.72/kg
04	0406	Cheese and curd.	040640	Blue-veined cheese	04064010	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040640	Blue-veined cheese	04064020	Over access commitment	X	267.3% but not less than \$5.80/kg
04	0406	Cheese and curd.	040690	Other cheese	04069011	Within access commitment	X	4.73¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069012	Over access commitment	X	267.3% but not less than \$3.84/kg
04	0406	Cheese and curd.	040690	Other cheese	04069021	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069022	Over access commitment	X	267.3% but not less than \$6.30/kg
04	0406	Cheese and curd.	040690	Other cheese	04069031	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069032	Over access commitment	X	267.3% but not less than \$5.98/kg
04	0406	Cheese and curd.	040690	Other cheese	04069041	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069042	Over access commitment	X	267.3% but not less than \$4.61/kg
04	0406	Cheese and curd.	040690	Other cheese	04069051	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069052	Over access commitment	X	267.3% but not less than \$5.53/kg
04	0406	Cheese and curd.	040690	Other cheese	04069061	Within access commitment	X	5.52¢/kg

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04	0406	Cheese and curd.	040690	Other cheese	04069062	Over access commitment	X	267.3% but not less than \$3.84/kg
04	0406	Cheese and curd.	040690	Other cheese	04069071	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069072	Over access commitment	X	267.3% but not less than \$4.72/kg
04	0406	Cheese and curd.	040690	Other cheese	04069081	Within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069082	Over access commitment	X	267.3% but not less than \$5.72/kg
04	0406	Cheese and curd.	040690	Other cheese	04069091	Havarti and Havarti types, within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069092	Havarti and Havarti types, over access commitment	X	267.3% but not less than \$4.72/kg
04	0406	Cheese and curd.	040690	Other cheese	04069093	Parmesan and Parmesan types, within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069094	Parmesan and Parmesan types, over access commitment	X	267.3% but not less than \$5.53/kg
04	0406	Cheese and curd.	040690	Other cheese	04069095	Romano and Romano types, within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069096	Romano and Romano types, over access commitment	X	267.3% but not less than \$5.61/kg
04	0406	Cheese and curd.	040690	Other cheese	04069098	Other, within access commitment	X	5.52¢/kg
04	0406	Cheese and curd.	040690	Other cheese	04069099	Other, over access commitment	X	267.3% but not less than \$3.84/kg
04	0407	Birds' eggs, in shell, fresh, preserved or cooked.	040700	Birds' eggs, in shell, fresh, preserved or cooked.	04070011	Hatching, for broilers, within access commitment	X	2.51¢/dozen
04	0407	Birds' eggs, in shell, fresh, preserved or cooked.	040700	Birds' eggs, in shell, fresh, preserved or cooked.	04070012	Hatching, for broilers, over access commitment	X	259.4% but not less than \$3.17/dozen
04	0407	Birds' eggs, in shell, fresh, preserved or cooked.	040700	Birds' eggs, in shell, fresh, preserved or cooked.	04070018	Other, within access commitment	X	2.51¢/dozen
04	0407	Birds' eggs, in shell, fresh, preserved or cooked.	040700	Birds' eggs, in shell, fresh, preserved or cooked.	04070019	Other, over access commitment	X	177.9% but not less than 86.9¢/dozen
04	0407	Birds' eggs, in shell, fresh, preserved or cooked.	040700	Birds' eggs, in shell, fresh, preserved or cooked.	04070090	Other	X	2.9¢/dozen
04	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	040811	Dried	04081110	Within access commitment	X	14.3%
04	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	040811	Dried	04081120	Over access commitment	X	\$6.66/kg
04	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	040819	Other	04081910	Within access commitment	X	11.03¢/kg
04	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	040819	Other	04081920	Over access commitment	X	\$1.66/kg
04	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	040891	Dried	04089110	Within access commitment	X	14.3%

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(Negative List for all products)**

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04	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	040891	Dried	04089120	Over access commitment	X	\$6.66/kg
04	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	040899	Other	04089910	Within access commitment	X	11.03¢/kg
04	0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	040899	Other	04089920	Over access commitment	X	\$1.66/kg
04	0409	Natural honey.	040900	Natural honey.	04090000	Natural honey.	X	2.72¢/kg
06	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	060120	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	06012019	Other	X	8.2%
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060310	Fresh	06031029	Other	X	11.6%
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060310	Fresh	06031030	Carnations or chrysanthemums	X	10.3%
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060310	Fresh	06031090	Other	X	9.4%
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060390	Other	06039020	Gypsophila, dried and prepared	X	10.3%
06	0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	060390	Other	06039090	Other	X	Free
07	0701	Potatoes, fresh or chilled.	070110	Seed	07011000	Seed	X	\$6.33/tonne
07	0701	Potatoes, fresh or chilled.	070190	Other	07019000	Other	X	\$6.33/tonne
07	0702	Tomatoes, fresh or chilled.	070200	Tomatoes, fresh or chilled.	07020010	For processing	X	1.81¢/kg but not less than 12.3%
07	0702	Tomatoes, fresh or chilled.	070200	Tomatoes, fresh or chilled.	07020091	Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 32 weeks in any 12 month period ending 31st March	X	5.1¢/kg but not less than 13.9%
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070310	Onions and shallots	07031010	Onion sets	X	5.42¢/kg but not less than 12.3%
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070310	Onions and shallots	07031021	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	X	2.72¢/kg but not less than 12.3%
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070310	Onions and shallots	07031031	Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 22 weeks in any 12 month period ending 31st March	X	5.1¢/kg but not less than 11.6%
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070310	Onions and shallots	07031041	Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 46 weeks in any 12 month period ending 31st March	X	3.06¢/kg but not less than 13.9%

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(Negative List for all products)**

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07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070310	Onions and shallots	07031091	Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 46 weeks in any 12 month period ending 31st March	X	3.06¢/kg but not less than 13.9%
07	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	070320	Garlic	07032000	Garlic	X	2.5%
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070410	Cauliflowers and headed broccoli	07041011	In packages of a weight not exceeding 2.27 kg each	X	2.05¢/kg but not less than 4.7% plus 4.7%
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070410	Cauliflowers and headed broccoli	07041012	In bulk or in packages of a weight exceeding 2.27 kg each	X	2.05¢/kg but not less than 4.7%
07	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	070490	Other	07049021	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 16 weeks in any 12 month period ending 31st March	X	5.1¢/kg but not less than 13.9%
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070610	Carrots and turnips	07061011	In packages of a weight not exceeding 2.27 kg each	X	2.05¢/kg but not less than 4.7% plus 4.7%
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070610	Carrots and turnips	07061012	In bulk or in packages of a weight exceeding 2.27 kg each	X	2.05¢/kg but not less than 4.7%
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070610	Carrots and turnips	07061021	In packages of a weight not exceeding 2.27 kg each	X	1.02¢/kg plus 4.7%
07	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	070610	Carrots and turnips	07061022	In bulk or in packages of a weight exceeding 2.27 kg each	X	1.02¢/kg
07	0707	Cucumbers and gherkins, fresh or chilled.	070700	Cucumbers and gherkins, fresh or chilled.	07070010	For processing	X	1.81¢/kg but not less than 8.2%
07	0707	Cucumbers and gherkins, fresh or chilled.	070700	Cucumbers and gherkins, fresh or chilled.	07070091	Imported during such period, which may be divided into two separate periods, specified by order of the Minister or the Deputy Minister, not exceeding a total of 30 weeks in any 12 month period ending 31st March	X	4.59¢/kg but not less than 13.9%
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070810	Peas (Pisum sativum)	07081091	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	X	4.08¢/kg but not less than 9.3%
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070820	Beans (Vigna spp., Phaseolus spp.)	07082022	In bulk or in packages of a weight exceeding 2.27kg each	X	4.08¢/kg but not less than 9.3%
07	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	070820	Beans (Vigna spp., Phaseolus spp.)	07082099	Other	X	2.5%
07	0709	Other vegetables, fresh or chilled.	070951	Mushrooms	07095190	Other	X	9.18¢/kg but not less than 9.3%
07	0709	Other vegetables, fresh or chilled.	070960	Fruits of the genus Capsicum or of the genus Pimenta	07096010	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 12 weeks in any 12 month period ending 31st March	X	4.08¢/kg but not less than 9.3%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071021	Peas (Pisum sativum)	07102100	Peas (Pisum sativum)	X	12.3%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071040	Sweet corn	07104000	Sweet corn	X	12.3%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071080	Other vegetables	07108010	Asparagus	X	20.8%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071080	Other vegetables	07108020	Broccoli and cauliflowers	X	16.4%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071080	Other vegetables	07108041	Baby carrots (of a length not exceeding 11 cm)	X	14.4%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071080	Other vegetables	07108049	Other	X	12.3%
07	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	071080	Other vegetables	07108099	Other	X	12.3%

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07	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	071130	Capers	07113000	Capers	X	6.3%
07	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	071140	Cucumbers and gherkins	07114000	Cucumbers and gherkins	X	11.6%
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	071230	Mushrooms and truffles	07123010	Mushrooms	X	8.2%
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	071290	Other vegetables; mixtures of vegetables	07129030	Potatoes whether or not cut or sliced but not further prepared	X	8.2%
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	071290	Other vegetables; mixtures of vegetables	07129040	Garlic	X	8.2%
07	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	071290	Other vegetables; mixtures of vegetables	07129090	Other	X	8.2%
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071490	Other	07149020	Arrowroot, frozen	X	12.3%
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071490	Other	07149033	Frozen	X	12.3%
07	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	071490	Other	07149093	Frozen	X	12.3%
08	0806	Grapes, fresh or dried.	080610	Fresh	08061010	Grapes of the species <i>Vitis labrusca</i> , in their natural state, imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 15 weeks in any 12 month period ending 31st March	X	1.81¢/kg
08	0806	Grapes, fresh or dried.	080610	Fresh	08061099	Other	X	8.2%
08	0808	Apples, pears and quinces, fresh.	080820	Pears and quinces	08082010	Pears for processing	X	2.72¢/kg but not less than 10.3%
08	0808	Apples, pears and quinces, fresh.	080820	Pears and quinces	08082021	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 24 weeks in any 12 month period ending 31st March	X	3.06¢/kg but not less than 11.6%
08	0810	Other fruit, fresh.	081010	Strawberries	08101010	For processing	X	6.12¢/kg but not less than 9.3%
08	0810	Other fruit, fresh.	081010	Strawberries	08101091	Imported during such period specified by order of the Minister or the Deputy Minister, not exceeding 8 weeks in any 12 month period ending 31st March	X	6.12¢/kg but not less than 9.3%
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	081110	Strawberries	08111010	For processing	X	6.12¢/kg but not less than 9.3%
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	081110	Strawberries	08111090	Other	X	13.9%
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	081120	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	08112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	X	8.2%
08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	081190	Other	08119020	Cherries	X	10.2¢/kg but not less than 13.9%

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(Negative List for all products)**

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08	0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	081190	Other	08119030	Peaches	X	11.6%
08	0813	Fruit, dried, other than that of heading Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	081330	Apples	08133000	Apples	X	8.2%
10	1001	Wheat and meslin.	100110	Durum wheat	10011010	Within access commitment	X	\$3.57/tonne
10	1001	Wheat and meslin.	100110	Durum wheat	10011020	Over access commitment	X	54.8%
10	1001	Wheat and meslin.	100190	Other	10019010	Within access commitment	X	\$3.57/tonne
10	1001	Wheat and meslin.	100190	Other	10019020	Over access commitment	X	85.5%
10	1003	Barley.	100300	Barley.	10030011	Within access commitment	X	\$1.86/tonne
10	1003	Barley.	100300	Barley.	10030012	Over access commitment	X	105.8%
10	1003	Barley.	100300	Barley.	10030091	Within access commitment	X	\$1.86/tonne
10	1003	Barley.	100300	Barley.	10030092	Over access commitment	X	23.8%
10	1005	Maize (corn).	100510	Seed	10051090	Other	X	\$2.59/tonne
10	1005	Maize (corn).	100590	Other	10059090	Other	X	\$2.59/tonne
11	1101	Wheat or meslin flour.	110100	Wheat or meslin flour.	11010010	Within access commitment	X	\$4.55/tonne
11	1101	Wheat or meslin flour.	110100	Wheat or meslin flour.	11010020	Over access commitment	X	\$156.28/tonne
11	1102	Cereal flours other than of wheat or meslin.	110290	Other	11029011	Within access commitment	X	8.1%
11	1102	Cereal flours other than of wheat or meslin.	110290	Other	11029012	Over access commitment	X	\$239.00/tonne plus 9.5%
11	1103	Cereal groats, meal and pellets.	110311	Of wheat	11031110	Within access commitment	X	\$4.55/tonne
11	1103	Cereal groats, meal and pellets.	110311	Of wheat	11031120	Over access commitment	X	\$117.72/tonne
11	1103	Cereal groats, meal and pellets.	110319	Of other cereals	11031922	Over access commitment	X	\$198.37/tonne plus 7.5%
11	1103	Cereal groats, meal and pellets.	110321	Of wheat	11032120	Over access commitment	X	\$110.20/tonne plus 8.1%
11	1103	Cereal groats, meal and pellets.	110329	Of other cereals	11032912	Over access commitment	X	\$17.77/tonne plus 8.1%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110411	Of barley	11041110	Within access commitment	X	8.1%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110411	Of barley	11041120	Over access commitment	X	\$198.37/tonne plus 9.5%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110419	Of other cereals	11041912	Over access commitment	X	\$119.09/tonne plus 8.1%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110421	Of barley	11042110	Within access commitment	X	8.1%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110421	Of barley	11042120	Over access commitment	X	\$198.37/tonne plus 9.5%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110429	Of other cereals	11042912	Over access commitment	X	\$126.73/tonne plus 8.1%
11	1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	110430	Germ of cereals, whole, rolled, flaked or ground	11043012	Over access commitment	X	\$110.20/tonne plus 8.1%
11	1107	Malt, whether or not roasted.	110710	Not roasted	11071011	Within access commitment	X	0.59¢/kg

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11	1107	Malt, whether or not roasted.	110710	Not roasted	11071012	Over access commitment	X	\$175.47/tonne
11	1107	Malt, whether or not roasted.	110710	Not roasted	11071091	Within access commitment	X	0.89¢/kg
11	1107	Malt, whether or not roasted.	110710	Not roasted	11071092	Over access commitment	X	\$178.98/tonne
11	1107	Malt, whether or not roasted.	110720	Roasted	11072011	Within access commitment	X	0.59¢/kg
11	1107	Malt, whether or not roasted.	110720	Roasted	11072012	Over access commitment	X	\$158.17/tonne
11	1107	Malt, whether or not roasted.	110720	Roasted	11072091	Within access commitment	X	0.7¢/kg
11	1107	Malt, whether or not roasted.	110720	Roasted	11072092	Over access commitment	X	\$123.13/tonne
11	1108	Starches; inulin.	110811	Wheat starch	11081120	Over access commitment	X	\$263.30/tonne
11	1108	Starches; inulin.	110819	Other starches	11081912	Over access commitment	X	\$210.70/tonne
11	1109	Wheat gluten, whether or not dried.	110900	Wheat gluten, whether or not dried.	11090020	Over access commitment	X	\$444.03/tonne plus 16.6%
12	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) o	121291	Sugar beet	12129100	Sugar beet	X	13.8%
12	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) o	121292	Sugar cane	12129200	Sugar cane	X	8.8%
13	1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	130211	Opium	13021100	Opium	X	\$5.51/kg
15	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	150710	Crude oil, whether or not degummed	15071000	Crude oil, whether or not degummed	X	6.2%
15	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	150790	Other	15079090	Other	X	12.3%
15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	151211	Crude oil	15121110	Sunflower-seed oil	X	6.2%
15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	151211	Crude oil	15121120	Safflower oil	X	8.2%
15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	151219	Other	15121910	Sunflower-seed oil	X	12.3%
15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	151219	Other	15121920	Safflower oil	X	14.4%
15	1514	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	151410	Crude oil	15141000	Crude oil	X	8.2%
15	1514	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	151490	Other	15149000	Other	X	14.4%
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151511	Crude oil	15151100	Crude oil	X	6.2%
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151519	Other	15151900	Other	X	10.3%
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151521	Crude oil	15152100	Crude oil	X	6.2%
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151529	Other	15152900	Other	X	12.3%
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151550	Sesame oil and its fractions	15155010	Crude oil	X	8.2%
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151550	Sesame oil and its fractions	15155090	Other	X	14.4%
15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151590	Other	15159091	Crude	X	8.2%

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	15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	151590	Other	15159099	Other	X 14.4%
	15	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	151710	Margarine, excluding liquid margarine	15171020	Over access commitment	X 89.54¢/kg
	15	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	151790	Other	15179021	Within access commitment	X 12.5%
	15	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	151790	Other	15179022	Over access commitment	X 237.6% but not less than \$2.69/kg
	15	1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	151790	Other	15179099	Other	X 14.4%
	15	1518	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparation	151800	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparation	15180010	Linseed oil, boiled	X 6.2%
	16	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16010023	Other, over access commitment	X 259.4%
	16	1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	16010032	Over access commitment	X 168.4%
	16	1602	Other prepared or preserved meat, meat offal or blood.	160220	Of liver of any animal	16022023	Other, over access commitment	X 259.4%
	16	1602	Other prepared or preserved meat, meat offal or blood.	160220	Of liver of any animal	16022033	Other, over access commitment	X 168.4%
	16	1602	Other prepared or preserved meat, meat offal or blood.	160231	Of turkeys	16023113	Other, over access commitment, bone in	X 184.6% but not less than \$4.09/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160231	Of turkeys	16023114	Other, over access commitment, boneless	X 184.6% but not less than \$6.73/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160231	Of turkeys	16023193	Other, within access commitment	X 9% but not less than 7.88¢/kg or more than 15.77¢/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160231	Of turkeys	16023194	Other, over access commitment, bone in	X 179.9% but not less than \$4.00/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160231	Of turkeys	16023195	Other, over access commitment, boneless	X 179.9% but not less than \$6.56/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023214	Other, over access commitment, bone in	X 275.6% but not less than \$6.43/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023215	Other, over access commitment, boneless	X 275.6% but not less than \$11.47/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023291	In cans or glass jars	X 12.3%
	16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023292	Specially defined mixtures, other than in cans or glass jars	X 10.1% but not less than 9.04¢/kg or more than 18.08¢/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023293	Spent fowl	X 10.1% but not less than 9.04¢/kg or more than 18.08¢/kg

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
	16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023294	Other, within access commitment	X 9% but not less than 7.88¢/kg or more than 15.77¢/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023295	Other, over access commitment, bone in	X 271% but not less than \$6.32/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160232	Of fowls of the species Gallus domesticus	16023296	Other, over access commitment, boneless	X 271% but not less than \$11.28/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160239	Other	16023991	Of ducks, geese, guinea fowls, in cans or glass jars	X 10.1% but not less than 9.04¢/kg or more than 18.08¢/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160239	Other	16023999	Other	X 10.3% but not less than 9.04¢/kg or more than 18.08¢/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160241	Hams and cuts thereof	16024110	In air-tight containers	X 12.3%
	16	1602	Other prepared or preserved meat, meat offal or blood.	160241	Hams and cuts thereof	16024190	Other	X 1.81¢/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160242	Shoulders and cuts thereof	16024290	Other	X 1.81¢/kg
	16	1602	Other prepared or preserved meat, meat offal or blood.	160250	Of bovine animals	16025091	In air-tight containers	X 12.3%
	16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160411	Salmon	16041100	Salmon	X 2.4%
	16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160412	Herrings	16041291	In oil, in air-tight containers	X 6.4%
	16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160412	Herrings	16041292	Kippered, in air-tight containers	X 4.8%
	16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160412	Herrings	16041299	Other	X 6.4%
	16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160414	Tunas, skipjack and bonito (Sarda spp.)	16041412	Atlantic bonito	X 5.6%
	16	1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	160415	Mackerel	16041500	Mackerel	X 10.1%
	16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160510	Crab	16051000	Crab	X 6.5%
	16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160540	Other crustaceans	16054010	Products containing fish meat; prepared meals	X 6.4%
	16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160540	Other crustaceans	16054090	Other	X 6.4%
	16	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	160590	Other	16059092	Snails of the genus Helix, in air-tight containers	X 6%
	17	1701	Cane or beet sugar and chemically pure sucrose, in solid form.	170112	Beet sugar	17011200	Beet sugar	X \$24.69/tonne
	17	1701	Cane or beet sugar and chemically pure sucrose, in solid form.	170191	Containing added flavouring or colouring matter	17019100	Containing added flavouring or colouring matter	X \$30.86/tonne
	17	1701	Cane or beet sugar and chemically pure sucrose, in solid form.	170199	Other	17019900	Other	X \$30.86/tonne
	17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170230	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20%by weight of fructose	17023000	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20%by weight of fructose	X 2.72¢/kg
	17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170240	Glucose and glucose syrup, containing in the dry state at least 20%but less than 50%by weight of fructose	17024000	Glucose and glucose syrup, containing in the dry state at least 20%but less than 50%by weight of fructose	X 2.72¢/kg
	17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170260	Other fructose and fructose syrup, containing in the dry state more than 50%by weight of fructose	17026000	Other fructose and fructose syrup, containing in the dry state more than 50%by weight of fructose	X 2.72¢/kg

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(Negative List for all products)**

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17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029010	Artificial honey, whether or not mixed with natural honey	X	2.72¢/kg
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029031	Containing reducing sugars after inversion not exceeding 65% by weight of the total syrup	X	\$15.37/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029032	Containing reducing sugars after inversion exceeding 65% but not exceeding 70% by weight of the total syrup	X	\$16.72/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029033	Containing reducing sugars after inversion exceeding 70% but not exceeding 71% by weight of the total syrup	X	\$16.99/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029034	Containing reducing sugars after inversion exceeding 71% but not exceeding 72% by weight of the total syrup	X	\$17.26/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029035	Containing reducing sugars after inversion exceeding 72% but not exceeding 73% by weight of the total syrup	X	\$17.54/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029036	Containing reducing sugars after inversion exceeding 73% but not exceeding 74% by weight of the total syrup	X	\$17.81/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029037	Containing reducing sugars after inversion exceeding 74% but not exceeding 75% by weight of the total syrup	X	\$18.08/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029038	Containing reducing sugars after inversion exceeding 75% by weight of the total syrup	X	\$19.43/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029040	Other invert sugars and other sugar syrups	X	\$5.79/tonne
17	1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	170290	Other, including invert sugar	17029050	Other sucrose sugars	X	\$30.86/tonne
17	1703	Molasses resulting from the extraction or refining of sugar.	170390	Other	17039010	Powder, whether or not containing colouring or anti-caking agents, but no other admixture	X	\$5.42/tonne
17	1703	Molasses resulting from the extraction or refining of sugar.	170390	Other	17039020	Other powder	X	16.4%
17	1703	Molasses resulting from the extraction or refining of sugar.	170390	Other	17039090	Other	X	\$1.29/tonne
18	1806	Chocolate and other food preparations containing cocoa.	180620	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg	18062032	Over access commitment	X	288.7% but not less than \$1.25/kg

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(Negative List for all products)**

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18	1806	Chocolate and other food preparations containing cocoa.	180690	Other	18069012	Over access commitment	X	288.7% but not less than \$1.25/kg
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190110	Preparations for infant use, put up for retail sale	19011020	Malt extract	X	12.3%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190110	Preparations for infant use, put up for retail sale	19011031	Containing more than 10% on a dry weight basis of milk solids	X	12.3%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190110	Preparations for infant use, put up for retail sale	19011039	Other	X	12.3%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012012	Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment	X	268% but not less than \$3.11/kg
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012014	Other, containing 25% or more by weight of wheat, over access commitment	X	13.33¢/kg plus 9.5%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012022	Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment	X	265.7% but not less than \$3.08/kg
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190120	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	19012024	Other, containing 25% or more by weight of wheat, over access commitment	X	13.33¢/kg plus 7.1%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019011	Within access commitment	X	16.2%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019012	Over access commitment	X	22.11¢/kg plus 19%
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019032	Ice cream mixes or ice milk mixes, over access commitment	X	291.5% but not less than \$1.26/kg
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019034	Other, not in retail packaging, over access commitment	X	273.1% but not less than \$3.17/kg
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019052	Ice cream mixes or ice milk mixes, over access commitment	X	291.5% but not less than \$1.26/kg
19	1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading	190190	Other	19019054	Other, not in retail packaging, over access commitment	X	273.1% but not less than \$3.17/kg

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19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190211	Containing eggs	19021112	Over access commitment	X	18.18¢/kg plus 9.5%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190219	Other	19021913	Containing 25% or more by weight of wheat, over access commitment	X	18.18¢/kg
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190219	Other	19021993	Containing 25% or more by weight of wheat, over access commitment	X	18.18¢/kg plus 9.5%
19	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	190230	Other pasta	19023012	Containing 25% or more by weight of wheat, over access commitment	X	4.51¢/kg plus 9.5%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products	19041012	Over access commitment	X	13.01¢/kg plus 9.5%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products	19041022	Over access commitment	X	14.09¢/kg plus 9.5%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042012	Containing 25% or more by weight of wheat, over access commitment	X	10.25¢/kg plus 9.5%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042014	Barley, over access commitment	X	11.12¢/kg plus 9.5%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042022	Containing 25% or more by weight of wheat, over access commitment	X	10.25¢/kg plus 7.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042024	Barley, over access commitment	X	11.12¢/kg plus 7.1%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049012	Containing 25% or more by weight of wheat, over access commitment	X	10.25¢/kg plus 9.5%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049014	Barley, over access commitment	X	11.12¢/kg plus 9.5%
19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049022	Containing 25% or more by weight of wheat, over access commitment	X	10.25¢/kg plus 7.1%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
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19	1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise	190490	Other	19049024	Barley, over access commitment	X	11.12¢/kg plus 7.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190510	Crispbread	19051012	Containing 25% or more by weight of wheat, over access commitment	X	15.1¢/kg
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190510	Crispbread	19051022	Containing 25% or more by weight of wheat, over access commitment	X	15.1¢/kg plus 9.5%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190510	Crispbread	19051032	Containing 25% or more by weight of wheat, over access commitment	X	15.1¢/kg plus 7.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190520	Gingerbread and the like	19052000	Gingerbread and the like	X	4.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190530	Sweet biscuits; waffles and wafers	19053011	Containing 25% or more by weight of wheat, within access commitment	X	4.1%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190530	Sweet biscuits; waffles and wafers	19053012	Containing 25% or more by weight of wheat, over access commitment	X	6.06¢/kg plus 4.8%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190530	Sweet biscuits; waffles and wafers	19053019	Other	X	4.4%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190530	Sweet biscuits; waffles and wafers	19053092	Containing 25% or more by weight of wheat, over access commitment	X	6.06¢/kg plus 4.8%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190540	Rusks, toasted bread and similar toasted products	19054012	Containing 25% or more by weight of wheat, over access commitment	X	15.1¢/kg
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190540	Rusks, toasted bread and similar toasted products	19054092	Containing 25% or more by weight of wheat, over access commitment	X	15.1¢/kg plus 8.4%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059014	Other bread, containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment	X	9.47¢/kg plus 9.5%
19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059016	Other bread, containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, over access commitment	X	9.47¢/kg plus 7.1%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

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	19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059022	Containing 25% or more by weight of wheat, valued at not less than 44¢/kg, the value to be based on the net weight and to include the value of the usual retail package, over access commitment	X	6.06¢/kg plus 4.8%
	19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059024	Containing 25% or more by weight of wheat, over access commitment	X	6.06¢/kg plus 4.8%
	19	1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	190590	Other	19059042	Containing 25% or more by weight of wheat, over access commitment	X	14.66¢/kg plus 4.8%
	20	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	200110	Cucumbers and gherkins	20011000	Cucumbers and gherkins	X	10.3%
	20	2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	200120	Onions	20012000	Onions	X	10.3%
	20	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	200210	Tomatoes, whole or in pieces	20021000	Tomatoes, whole or in pieces	X	12.6%
	20	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	200290	Other	20029000	Other	X	12.6%
	20	2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	200310	Mushrooms	20031000	Mushrooms	X	18.5%
	20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	200410	Potatoes	20041000	Potatoes	X	8.2%
	20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	200490	Other vegetables and mixtures of vegetables	20049010	Asparagus	X	18.5%
	20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	200490	Other vegetables and mixtures of vegetables	20049020	Broccoli and cauliflowers	X	18.5%
	20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	200490	Other vegetables and mixtures of vegetables	20049030	Brussels sprouts	X	18.5%
	20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	200490	Other vegetables and mixtures of vegetables	20049041	Baby (of a length not exceeding 11 cm)	X	16.2%
	20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	200490	Other vegetables and mixtures of vegetables	20049049	Other	X	12.3%
	20	2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	200490	Other vegetables and mixtures of vegetables	20049099	Other	X	12.3%
	20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200510	Homogenized vegetables	20051000	Homogenized vegetables	X	10.3%
	20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200520	Potatoes	20052000	Potatoes	X	8.2%
	20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200540	Peas (Pisum sativum)	20054000	Peas (Pisum sativum)	X	10.3%
	20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200551	Beans, shelled	20055110	Baked	X	8.2%
	20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200551	Beans, shelled	20055190	Other	X	10.3%
	20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200559	Other	20055900	Other	X	10.3%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

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20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200560	Asparagus	20056000	Asparagus	X	18.5%
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200580	Sweet corn (Zea mays var. saccharata)	20058000	Sweet corn (Zea mays var. saccharata)	X	11.6%
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200590	Other vegetables and mixtures of vegetables	20059011	In air-tight containers	X	16.2%
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200590	Other vegetables and mixtures of vegetables	20059019	Other	X	11.6%
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200590	Other vegetables and mixtures of vegetables	20059092	Carrots	X	10.3%
20	2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	200590	Other vegetables and mixtures of vegetables	20059099	Other	X	10.3%
20	2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	20060010	Fruit and fruit-peel	X	12.3%
20	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	200710	Homogenized preparations	20071000	Homogenized preparations	X	8.6%
20	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	200791	Citrus fruit	20079100	Citrus fruit	X	9.3%
20	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	200799	Other	20079910	Strawberry jam	X	13.9%
20	2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	200799	Other	20079990	Other	X	9.3%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200840	Pears	20084010	Pulp	X	8.2%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200840	Pears	20084020	Chips	X	12.3%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200840	Pears	20084090	Other	X	12.3%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200850	Apricots	20085010	Pulp	X	8.2%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200850	Apricots	20085090	Other	X	12.3%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200860	Cherries	20086010	Pulp	X	8.2%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200860	Cherries	20086090	Other	X	13.9%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

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20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200870	Peaches	20087010	Pulp	X	8.2%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200870	Peaches	20087090	Other	X	10.7%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200880	Strawberries	20088010	Pulp	X	13.9%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200880	Strawberries	20088090	Other	X	9.3%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200892	Mixtures	20089290	Other	X	8.2%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200899	Other	20089911	Pulp	X	9.3%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200899	Other	20089912	Chips	X	4.7%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200899	Other	20089919	Other	X	4.7%
20	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	200899	Other	20089999	Other	X	8.2%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200911	Frozen	20091190	Other	X	2.5%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200919	Other	20091990	Other	X	2.5%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200950	Tomato juice	20095000	Tomato juice	X	13.9%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200960	Grape juice (including grape must)	20096090	Other	X	12.3%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200970	Apple juice	20097010	Concentrated, for use in the manufacture of apple juice	X	10.18¢/litre but not less than 9.3%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200970	Apple juice	20097091	Concentrated or reconstituted	X	9.3%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200970	Apple juice	20097099	Other	X	4.7%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200980	Juice of any other single fruit or vegetable	20098020	Vegetable	X	12.3%
20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200990	Mixtures of juices	20099030	Of other fruit juices, whether or not dehydrated	X	8.2%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

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20	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	200990	Mixtures of juices	20099040	Of vegetable juices	X	12.3%
21	2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	210210	Active yeasts	21021010	With a moisture content of 15% or more but excluding liquid yeast	X	10.3%
21	2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	210210	Active yeasts	21021020	With a moisture content of less than 15%; liquid yeast	X	8.2%
21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	210310	Soya sauce	21031000	Soya sauce	X	12.3%
21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	210320	Tomato ketchup and other tomato sauces	21032010	Tomato ketchup	X	13.9%
21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	210320	Tomato ketchup and other tomato sauces	21032090	Other	X	13.9%
21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	210330	Mustard flour and meal and prepared mustard	21033020	Prepared mustard	X	12.3%
21	2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	210390	Other	21039090	Other	X	12.3%
21	2104	Soups and broths and preparations therefor; homogenized composite food preparations.	210410	Soups and broths and preparations therefor	21041000	Soups and broths and preparations therefor	X	9.4%
21	2105	Ice cream and other edible ice, whether or not containing cocoa.	210500	Ice cream and other edible ice, whether or not containing cocoa.	21050092	Over access commitment	X	301.6% but not less than \$1.26/kg
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069021	Syrups derived from cane or beet sugar, containing added colouring matter and, in the dry state, 90% or more by weight of sugar and no added flavouring matter	X	8.2%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069022	Food concentrates and fruit syrups of a kind used in beverages or other food preparations	X	8.2%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069029	Other	X	8.2%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069032	Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, over access commitment	X	231% but not less than \$2.29/kg
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069034	Preparations, other than of tariff item No. 2106.90.31 or 2106.90.32, 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	X	231% but not less than \$2.29/kg
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069060	Cheese fondue	X	11.3%
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069071	Within access commitment	X	11.05¢/kg
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069072	Over access commitment	X	\$1.57/kg
21	2106	Food preparations not elsewhere specified or included.	210690	Other	21069094	Containing 50% or more by weight of dairy content, over access commitment	X	298.7% but not less than \$3.13/kg
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220290	Other	22029020	Non-alcoholic wine	X	3.3¢/litre
22	2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	220290	Other	22029043	Other, containing 50% or more by weight of dairy content, not put up for retail sale, over access commitment	X	278.7% but not less than \$39.91/lt
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220410	Sparkling wine	22041000	Sparkling wine	X	40.7¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042110	Wine, of an alcoholic strength by volume not exceeding 13.7%vol	X	4.07¢/litre

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(Negative List for all products)**

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22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042121	Of an alcoholic strength by volume not exceeding 14.9% vol	X	10.18¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042122	Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	X	11.24¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042123	Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	X	12.31¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042124	Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	X	13.38¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042125	Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	X	14.45¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042126	Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	X	15.51¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042127	Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	X	16.59¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042128	Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	X	17.65¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042129	Of an alcoholic strength by volume exceeding 21.9% vol	X	18.72¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220421	In containers holding 2litres or less	22042130	Grape must with fermentation prevented or arrested by the addition of alcohol	X	\$1.65/litre and 22.5%
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042910	Wine, of an alcoholic strength by volume not exceeding 13.7%vol	X	3.61¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042921	Of an alcoholic strength by volume not exceeding 14.9% vol	X	9.02¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042922	Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	X	9.96¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042923	Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	X	10.91¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042924	Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	X	11.86¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042925	Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	X	12.8¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042926	Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	X	13.75¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042927	Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	X	14.7¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042928	Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	X	15.65¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042929	Of an alcoholic strength by volume exceeding 21.9% vol	X	16.59¢/litre
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220429	Other	22042930	Grape must with fermentation prevented or arrested by the addition of alcohol	X	\$1.81/litre and 24.6%
22	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	220430	Other grape must	22043000	Other grape must	X	\$1.81/litre and 24.6%
22	2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	220510	In containers holding 2litres or less	22051010	Of an alcoholic strength by volume not exceeding 18.3% vol	X	2.71¢/litre
22	2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	220510	In containers holding 2litres or less	22051020	Of an alcoholic strength by volume exceeding 18.3% vol	X	20.5%
22	2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	220590	Other	22059010	Of an alcoholic strength by volume not exceeding 18.3% vol	X	2.71¢/litre
22	2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	220590	Other	22059020	Of an alcoholic strength by volume exceeding 18.3% vol	X	20.5%

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(Negative List for all products)**

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22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060011	Sparkling	X	36.08¢/litre
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060019	Other	X	4.1%
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060020	Prune wine	X	9.92¢/litre
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060030	Perry, sparkling	X	27.06¢/litre
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060040	Other wine, sparkling	X	36.08¢/litre
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060050	Sake and other wine, not sparkling, of an alcoholic strength by volume not exceeding 13.7% vol	X	3.61¢/litre
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060061	Of an alcoholic strength by volume not exceeding 14.9% vol	X	9.02¢/litre
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060062	Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	X	9.96¢/litre
22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060063	Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	X	10.91¢/litre

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
	22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060064	Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	X 11.86¢/litre
	22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060065	Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	X 12.8¢/litre
	22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060066	Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	X 13.75¢/litre
	22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060067	Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	X 14.7¢/litre
	22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060068	Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	X 15.65¢/litre
	22	2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22060069	Of an alcoholic strength by volume exceeding 21.9% vol	X 16.59¢/litre
	22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80%vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80%vol or higher	22071010	For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages	X 15.74¢/litre of absolute ethyl alcohol
	22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80%vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80%vol or higher	22071090	Other	X 6.3¢/litre of absolute ethyl alcohol
	22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80%vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	220720	Ethyl alcohol and other spirits, denatured, of any strength	22072011	In accordance with the specifications prescribed by the Excise Act and the regulations made thereunder, and in accordance with the regulations made under that Act prescribing the conditions under which specially denatured alcohol may be imported	X 6.3¢/litre of absolute ethyl alcohol
	22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80%vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	220720	Ethyl alcohol and other spirits, denatured, of any strength	22072019	Other	X 15.74¢/litre of absolute ethyl alcohol
	22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220890	Other	22089041	For use as a spirituous or alcoholic beverage or for the manufacture of spirituous or alcoholic beverages	X 15.74¢/litre of absolute ethyl alcohol
	22	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages.	220890	Other	22089049	Other	X 6.3¢/litre of absolute ethyl alcohol

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	230230	Of wheat	23023020	Over access commitment	X	\$110.20/tonne plus 4.8%
23	2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	230240	Of other cereals	23024012	Over access commitment	X	\$119.49/tonne
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099020	Other preparations containing eggs	X	12.65¢/kg
23	2309	Preparations of a kind used in animal feeding.	230990	Other	23099033	Containing 50% or more by weight in the dry state of non-fat milk solids, over access commitment	X	224% but not less than \$1.63/kg
24	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	240220	Cigarettes containing tobacco	24022000	Cigarettes containing tobacco	X	16.4%
24	2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenized" or reconstituted" tobacco; tobacco extracts and essences.	240310	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	24031000	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	X	72.33¢/kg
24	2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenized" or reconstituted" tobacco; tobacco extracts and essences.	240391	Homogenized" or reconstituted" tobacco	24039190	Other	X	\$1.54/kg
24	2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenized" or reconstituted" tobacco; tobacco extracts and essences.	240399	Other	24039910	Snuff	X	63.29¢/kg
24	2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenized" or reconstituted" tobacco; tobacco extracts and essences.	240399	Other	24039990	Other	X	\$1.54/kg
29	2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	290545	Glycerol	29054500	Glycerol	X	10.3%
35	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	350211	Dried	35021110	Within access commitment	X	14.3%
35	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	350211	Dried	35021120	Over access commitment	X	\$6.66/kg
35	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	350219	Other	35021910	Within access commitment	X	11.03¢/kg
35	3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	350219	Other	35021920	Over access commitment	X	\$1.66/kg
38	3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	382311	Stearic acid	38231100	Stearic acid	X	10.3%
38	3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	382312	Oleic acid	38231200	Oleic acid	X	10.3%
38	3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	382319	Other	38231900	Other	X	10.3%
38	3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	382370	Industrial fatty alcohols	38237090	Other	X	10.3%
51	5111	Woven fabrics of carded wool or of carded fine animal hair.	511111	Of a weight not exceeding 300g/m2	51111190	Other	X	17.5% but not to exceed \$4.43/kg
51	5111	Woven fabrics of carded wool or of carded fine animal hair.	511120	Other, mixed mainly or solely with man-made filaments	51112091	Of a weight not exceeding 300 g/m2	X	17.5% but not to exceed \$4.43/kg
51	5111	Woven fabrics of carded wool or of carded fine animal hair.	511130	Other, mixed mainly or solely with man-made staple fibres	51113091	Of a weight not exceeding 300 g/m2	X	17.5% but not to exceed \$4.43/kg
51	5111	Woven fabrics of carded wool or of carded fine animal hair.	511190	Other	51119091	Of a weight not exceeding 300 g/m2	X	17.5% but not to exceed \$4.43/kg

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
51	5112	Woven fabrics of combed wool or of combed fine animal hair.	511211	Of a weight not exceeding 200g/m2	51121190	Other	X	17.5% but not to exceed \$4.43/kg
51	5112	Woven fabrics of combed wool or of combed fine animal hair.	511219	Other	51121991	Of a weight exceeding 200 g/m2 but not exceeding 300 g/m2	X	17.5% but not to exceed \$4.43/kg
51	5112	Woven fabrics of combed wool or of combed fine animal hair.	511220	Other, mixed mainly or solely with man-made filaments	51122091	Of a weight not exceeding 300 g/m2	X	17.5% but not to exceed \$4.43/kg
51	5112	Woven fabrics of combed wool or of combed fine animal hair.	511230	Other, mixed mainly or solely with man-made staple fibres	51123091	Of a weight not exceeding 300 g/m2	X	17.5% but not to exceed \$4.43/kg
51	5112	Woven fabrics of combed wool or of combed fine animal hair.	511290	Other	51129091	Of a weight not exceeding 300 g/m2	X	17.5% but not to exceed \$4.43/kg
52	5203	Cotton, carded or combed.	520300	Cotton, carded or combed.	52030090	Other	X	5%
52	5204	Cotton sewing thread, whether or not put up for retail sale.	520411	Containing 85% or more by weight of cotton	52041100	Containing 85% or more by weight of cotton	X	10%
52	5204	Cotton sewing thread, whether or not put up for retail sale.	520419	Other	52041900	Other	X	10%
52	5204	Cotton sewing thread, whether or not put up for retail sale.	520420	Put up for retail sale	52042000	Put up for retail sale	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520511	Measuring 714.29 decitex or more (not exceeding 14 metric number)	52051100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520512	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	52051200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520513	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	52051300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520514	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric)	52051400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520515	Measuring less than 125 decitex (exceeding 80 metric number)	52051500	Measuring less than 125 decitex (exceeding 80 metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520521	Measuring 714.29 decitex or more (not exceeding 14 metric number)	52052100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520522	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	52052200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520523	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	52052300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520524	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	52052400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520526	Measuring less than 125decitex but not less than 106.38decitex (exceeding 80metric number but not exceeding 94metric number)	52052600	Measuring less than 125decitex but not less than 106.38decitex (exceeding 80metric number but not exceeding 94metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520527	Measuring less than 106.38decitex but not less than 83.33decitex (exceeding 94metric number but not exceeding 120metric number)	52052700	Measuring less than 106.38decitex but not less than 83.33decitex (exceeding 94metric number but not exceeding 120metric number)	X	10%

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52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520528	Measuring less than 83.33 decitex (exceeding 120metric number)	52052800	Measuring less than 83.33 decitex (exceeding 120metric number)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520531	Measuring per single yarn 714.29decitex or more (not exceeding 14metric number per single yarn)	52053100	Measuring per single yarn 714.29decitex or more (not exceeding 14metric number per single yarn)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520532	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)	52053200	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)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520533	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)	52053300	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)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520534	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)	52053400	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)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520535	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	52053500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520541	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	52054100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520542	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)	52054200	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)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520543	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)	52054300	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)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520544	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)	52054400	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)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520546	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80metric number but not exceeding 94metric number per single yarn)	52054600	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80metric number but not exceeding 94metric number per single yarn)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520547	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	52054700	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	X	10%
52	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	520548	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	52054890	Other	X	10%

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52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520611	Measuring 714.29decitex or more (not exceeding 14metric number)	52061100	Measuring 714.29decitex or more (not exceeding 14metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520612	Measuring less than 714.29decitex but not less than 232.56decitex (exceeding 14metric number but not exceeding 43metric number)	52061200	Measuring less than 714.29decitex but not less than 232.56decitex (exceeding 14metric number but not exceeding 43metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520613	Measuring less than 232.56decitex but not less than 192.31decitex (exceeding 43metric number but not exceeding 52metric number)	52061300	Measuring less than 232.56decitex but not less than 192.31decitex (exceeding 43metric number but not exceeding 52metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520614	Measuring less than 192.31decitex but not less than 125decitex (exceeding 52metric number but not exceeding 80metric number)	52061400	Measuring less than 192.31decitex but not less than 125decitex (exceeding 52metric number but not exceeding 80metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520615	Measuring less than 125decitex (exceeding 80metric number)	52061500	Measuring less than 125decitex (exceeding 80metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520621	Measuring 714.29decitex or more (not exceeding 14metric number)	52062100	Measuring 714.29decitex or more (not exceeding 14metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520622	Measuring less than 714.29decitex but not less than 232.56decitex (exceeding 14metric number but not exceeding 43metric number)	52062200	Measuring less than 714.29decitex but not less than 232.56decitex (exceeding 14metric number but not exceeding 43metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520623	Measuring less than 232.56decitex but not less than 192.31decitex (exceeding 43metric number but not exceeding 52metric number)	52062300	Measuring less than 232.56decitex but not less than 192.31decitex (exceeding 43metric number but not exceeding 52metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520624	Measuring less than 192.31decitex but not less than 125decitex (exceeding 52metric number but not exceeding 80metric number)	52062400	Measuring less than 192.31decitex but not less than 125decitex (exceeding 52metric number but not exceeding 80metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520625	Measuring less than 125decitex (exceeding 80metric number)	52062500	Measuring less than 125decitex (exceeding 80metric number)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520631	Measuring per single yarn 714.29decitex or more (not exceeding 14metric number per single yarn)	52063100	Measuring per single yarn 714.29decitex or more (not exceeding 14metric number per single yarn)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520632	Measuring per single yarn less than 714.29decitex but not less than 232.56decitex (exceeding 14metric number but not exceeding 43metric number per single yarn)	52063200	Measuring per single yarn less than 714.29decitex but not less than 232.56decitex (exceeding 14metric number but not exceeding 43metric number per single yarn)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520633	Measuring per single yarn less than 232.56decitex but not less than 192.31decitex (exceeding 43metric number but not exceeding 52metric number per single yarn)	52063300	Measuring per single yarn less than 232.56decitex but not less than 192.31decitex (exceeding 43metric number but not exceeding 52metric number per single yarn)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520634	Measuring per single yarn less than 192.31decitex but not less than 125decitex (exceeding 52metric number but not exceeding 80metric number per single yarn)	52063400	Measuring per single yarn less than 192.31decitex but not less than 125decitex (exceeding 52metric number but not exceeding 80metric number per single yarn)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520635	Measuring per single yarn less than 125decitex (exceeding 80metric number per single yarn)	52063500	Measuring per single yarn less than 125decitex (exceeding 80metric number per single yarn)	X	10%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520641	Measuring per single yarn 714.29decitex or more (not exceeding 14metric number per single yarn)	52064100	Measuring per single yarn 714.29decitex or more (not exceeding 14metric number per single yarn)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520642	Measuring per single yarn less than 714.29decitex but not less than 232.56decitex (exceeding 14metric number but not exceeding 43metric number per single yarn)	52064200	Measuring per single yarn less than 714.29decitex but not less than 232.56decitex (exceeding 14metric number but not exceeding 43metric number per single yarn)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520643	Measuring per single yarn less than 232.56decitex but not less than 192.31decitex (exceeding 43metric number but not exceeding 52metric number per single yarn)	52064300	Measuring per single yarn less than 232.56decitex but not less than 192.31decitex (exceeding 43metric number but not exceeding 52metric number per single yarn)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520644	Measuring per single yarn less than 192.31decitex but not less than 125decitex (exceeding 52metric number but not exceeding 80metric number per single yarn)	52064400	Measuring per single yarn less than 192.31decitex but not less than 125decitex (exceeding 52metric number but not exceeding 80metric number per single yarn)	X	10%
52	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	520645	Measuring per single yarn less than 125decitex (exceeding 80metric number per single yarn)	52064500	Measuring per single yarn less than 125decitex (exceeding 80metric number per single yarn)	X	10%
52	5207	Cotton yarn (other than sewing thread) put up for retail sale.	520710	Containing 85% or more by weight of cotton	52071000	Containing 85% or more by weight of cotton	X	10%
52	5207	Cotton yarn (other than sewing thread) put up for retail sale.	520790	Other	52079000	Other	X	10%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520811	Plain weave, weighing not more than 100g/m2	52081190	Other	X	14.1%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520812	Plain weave, weighing more than 100g/m2	52081200	Plain weave, weighing more than 100g/m2	X	14.1%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520813	3-thread or 4-thread twill, including cross twill	52081300	3-thread or 4-thread twill, including cross twill	X	14.1%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520819	Other fabrics	52081900	Other fabrics	X	14.1%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520821	Plain weave, weighing not more than 100g/m2	52082100	Plain weave, weighing not more than 100g/m2	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520822	Plain weave, weighing more than 100g/m2	52082290	Other	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520823	3-thread or 4-thread twill, including cross twill	52082300	3-thread or 4-thread twill, including cross twill	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520829	Other fabrics	52082900	Other fabrics	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520831	Plain weave, weighing not more than 100g/m2	52083100	Plain weave, weighing not more than 100g/m2	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520832	Plain weave, weighing more than 100g/m2	52083290	Other	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520833	3-thread or 4-thread twill, including cross twill	52083300	3-thread or 4-thread twill, including cross twill	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520839	Other fabrics	52083900	Other fabrics	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520841	Plain weave, weighing not more than 100g/m2	52084100	Plain weave, weighing not more than 100g/m2	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520842	Plain weave, weighing more than 100g/m2	52084290	Other	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520843	3-thread or 4-thread twill, including cross twill	52084300	3-thread or 4-thread twill, including cross twill	X	15.9%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

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52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520849	Other fabrics	52084900	Other fabrics	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520851	Plain weave, weighing not more than 100g/m2	52085100	Plain weave, weighing not more than 100g/m2	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520852	Plain weave, weighing more than 100g/m2	52085290	Other	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520853	3-thread or 4-thread twill, including cross twill	52085300	3-thread or 4-thread twill, including cross twill	X	15.9%
52	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	520859	Other fabrics	52085900	Other fabrics	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520911	Plain weave	52091100	Plain weave	X	14.1%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520912	3-thread or 4-thread twill, including cross twill	52091200	3-thread or 4-thread twill, including cross twill	X	14.1%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520919	Other fabrics	52091900	Other fabrics	X	14.1%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520921	Plain weave	52092100	Plain weave	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520922	3-thread or 4-thread twill, including cross twill	52092200	3-thread or 4-thread twill, including cross twill	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520929	Other fabrics	52092900	Other fabrics	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520931	Plain weave	52093100	Plain weave	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520932	3-thread or 4-thread twill, including cross twill	52093200	3-thread or 4-thread twill, including cross twill	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520939	Other fabrics	52093900	Other fabrics	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520941	Plain weave	52094100	Plain weave	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520942	Denim	52094200	Denim	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520943	Other fabrics of 3-thread or 4-thread twill, including cross twill	52094300	Other fabrics of 3-thread or 4-thread twill, including cross twill	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520949	Other fabrics	52094900	Other fabrics	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520951	Plain weave	52095100	Plain weave	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520952	3-thread or 4-thread twill, including cross twill	52095200	3-thread or 4-thread twill, including cross twill	X	15.9%
52	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2.	520959	Other fabrics	52095900	Other fabrics	X	15.9%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521011	Plain weave	52101100	Plain weave	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521012	3-thread or 4-thread twill, including cross twill	52101200	3-thread or 4-thread twill, including cross twill	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521019	Other fabrics	52101900	Other fabrics	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521021	Plain weave	52102100	Plain weave	X	17.5%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

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52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521022	3-thread or 4-thread twill, including cross twill	52102200	3-thread or 4-thread twill, including cross twill	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521029	Other fabrics	52102900	Other fabrics	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521031	Plain weave	52103100	Plain weave	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521032	3-thread or 4-thread twill, including cross twill	52103200	3-thread or 4-thread twill, including cross twill	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521039	Other fabrics	52103900	Other fabrics	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521041	Plain weave	52104100	Plain weave	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521042	3-thread or 4-thread twill, including cross twill	52104200	3-thread or 4-thread twill, including cross twill	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521049	Other fabrics	52104900	Other fabrics	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521051	Plain weave	52105100	Plain weave	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521052	3-thread or 4-thread twill, including cross twill	52105200	3-thread or 4-thread twill, including cross twill	X	17.5%
52	5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m2.	521059	Other fabrics	52105900	Other fabrics	X	17.5%
52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521111	Plain weave	52111100	Plain weave	X	17.5%
52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521112	3-thread or 4-thread twill, including cross twill	52111200	3-thread or 4-thread twill, including cross twill	X	17.5%
52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521119	Other fabrics	52111900	Other fabrics	X	17.5%
52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521121	Plain weave	52112100	Plain weave	X	17.5%
52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521122	3-thread or 4-thread twill, including cross twill	52112200	3-thread or 4-thread twill, including cross twill	X	17.5%
52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521129	Other fabrics	52112900	Other fabrics	X	17.5%
52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521131	Plain weave	52113100	Plain weave	X	17.5%

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(Negative List for all products)**

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	52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521132	3-thread or 4-thread twill, including cross twill	52113200	3-thread or 4-thread twill, including cross twill	X	17.5%
	52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521139	Other fabrics	52113900	Other fabrics	X	17.5%
	52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521141	Plain weave	52114100	Plain weave	X	17.5%
	52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521142	Denim	52114200	Denim	X	17.5%
	52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521143	Other fabrics of 3-thread or 4-thread twill, including cross twill	52114300	Other fabrics of 3-thread or 4-thread twill, including cross twill	X	17.5%
	52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521149	Other fabrics	52114900	Other fabrics	X	17.5%
	52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521151	Plain weave	52115100	Plain weave	X	17.5%
	52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521152	3-thread or 4-thread twill, including cross twill	52115200	3-thread or 4-thread twill, including cross twill	X	17.5%
	52	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.	521159	Other fabrics	52115900	Other fabrics	X	17.5%
	53	5306	Flax yarn.	530610	Single	53061020	Containing man-made fibres	X	10%
	53	5306	Flax yarn.	530620	Multiple (folded) or cabled	53062020	Containing man-made fibres	X	10%
	54	5401	Sewing thread of man-made filaments, whether or not put up for retail sale.	540110	Of synthetic filaments	54011000	Of synthetic filaments	X	10%
	54	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	540262	Of polyesters	54026200	Of polyesters	X	10%
	54	5406	Man-made filament yarn (other than sewing thread), put up for retail sale.	540610	Synthetic filament yarn	54061000	Synthetic filament yarn	X	10%
	54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540710	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	54071000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	X	17.5%
	54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540720	Woven fabrics obtained from strip or the like	54072000	Woven fabrics obtained from strip or the like	X	17.5%
	54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540730	Fabrics specified in Note9 to SectionXI	54073000	Fabrics specified in Note9 to SectionXI	X	17.5%
	54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540741	Unbleached or bleached	54074100	Unbleached or bleached	X	17.5%
	54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540742	Dyed	54074200	Dyed	X	17.5%
	54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540743	Of yarns of different colours	54074300	Of yarns of different colours	X	17.5%
	54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540744	Printed	54074400	Printed	X	17.5%
	54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540751	Unbleached or bleached	54075100	Unbleached or bleached	X	17.5%

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(Negative List for all products)**

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54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540752	Dyed	54075200	Dyed	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540753	Of yarns of different colours	54075300	Of yarns of different colours	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540754	Printed	54075400	Printed	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540761	Containing 85% or more by weight of non-textured polyester filaments	54076110	Solely of polyesters, of single yarns measuring not less than 75decitex but not more than 80decitex, having 24filaments per yarn and a twist of 900 or more turns per metre	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540761	Containing 85% or more by weight of non-textured polyester filaments	54076190	Other	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540769	Other	54076900	Other	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540771	Unbleached or bleached	54077100	Unbleached or bleached	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540772	Dyed	54077200	Dyed	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540773	Of yarns of different colours	54077300	Of yarns of different colours	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540774	Printed	54077400	Printed	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540781	Unbleached or bleached	54078100	Unbleached or bleached	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540782	Dyed	54078200	Dyed	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540783	Of yarns of different colours	54078300	Of yarns of different colours	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540784	Printed	54078400	Printed	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540791	Unbleached or bleached	54079100	Unbleached or bleached	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540792	Dyed	54079200	Dyed	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540793	Of yarns of different colours	54079300	Of yarns of different colours	X	17.5%
54	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	540794	Printed	54079400	Printed	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540810	Woven fabrics obtained from high tenacity yarn, of viscose rayon	54081000	Woven fabrics obtained from high tenacity yarn, of viscose rayon	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540821	Unbleached or bleached	54082100	Unbleached or bleached	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540822	Dyed	54082210	Of cuprammonium rayon	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540822	Dyed	54082290	Other	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540823	Of yarns of different colours	54082310	Of cuprammonium rayon	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540823	Of yarns of different colours	54082390	Other	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540824	Printed	54082410	Of cuprammonium rayon	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540824	Printed	54082490	Other	X	17.5%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540831	Unbleached or bleached	54083100	Unbleached or bleached	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540832	Dyed	54083200	Dyed	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540833	Of yarns of different colours	54083300	Of yarns of different colours	X	17.5%
54	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	540834	Printed	54083400	Printed	X	17.5%
55	5501	Synthetic filament tow.	550110	Of nylon or other polyamides	55011000	Of nylon or other polyamides	X	5%
55	5501	Synthetic filament tow.	550120	Of polyesters	55012000	Of polyesters	X	5%
55	5501	Synthetic filament tow.	550190	Other	55019000	Other	X	5%
55	5502	Artificial filament tow.	550200	Artificial filament tow.	55020000	Artificial filament tow.	X	5%
55	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	550810	Of synthetic staple fibres	55081000	Of synthetic staple fibres	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550921	Single yarn	55092100	Single yarn	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550922	Multiple (folded) or cabled yarn	55092290	Other	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550931	Single yarn	55093100	Single yarn	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550932	Multiple (folded) or cabled yarn	55093200	Multiple (folded) or cabled yarn	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550941	Single yarn	55094100	Single yarn	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550942	Multiple (folded) or cabled yarn	55094200	Multiple (folded) or cabled yarn	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550952	Mixed mainly or solely with wool or fine animal hair	55095290	Other	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550953	Mixed mainly or solely with cotton	55095300	Mixed mainly or solely with cotton	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550961	Mixed mainly or solely with wool or fine animal hair	55096100	Mixed mainly or solely with wool or fine animal hair	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550962	Mixed mainly or solely with cotton	55096200	Mixed mainly or solely with cotton	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550969	Other	55096900	Other	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550991	Mixed mainly or solely with wool or fine animal hair	55099100	Mixed mainly or solely with wool or fine animal hair	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550992	Mixed mainly or solely with cotton	55099200	Mixed mainly or solely with cotton	X	10%
55	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	550999	Other	55099900	Other	X	10%
55	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	551020	Other yarn, mixed mainly or solely with wool or fine animal hair	55102000	Other yarn, mixed mainly or solely with wool or fine animal hair	X	10%
55	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	551110	Of synthetic staple fibres, containing 85% or more by weight of such fibres	55111000	Of synthetic staple fibres, containing 85% or more by weight of such fibres	X	10%
55	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	551120	Of synthetic staple fibres, containing less than 85% by weight of such fibres	55112000	Of synthetic staple fibres, containing less than 85% by weight of such fibres	X	10%
55	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	551211	Unbleached or bleached	55121100	Unbleached or bleached	X	17.5%
55	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	551219	Other	55121900	Other	X	17.5%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
55	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	551221	Unbleached or bleached	55122100	Unbleached or bleached	X	17.5%
55	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	551229	Other	55122900	Other	X	17.5%
55	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	551291	Unbleached or bleached	55129100	Unbleached or bleached	X	17.5%
55	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	551299	Other	55129900	Other	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551311	Of polyester staple fibres, plain weave	55131100	Of polyester staple fibres, plain weave	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551312	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55131200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551313	Other woven fabrics of polyester staple fibres	55131300	Other woven fabrics of polyester staple fibres	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551319	Other woven fabrics	55131900	Other woven fabrics	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551321	Of polyester staple fibres, plain weave	55132100	Of polyester staple fibres, plain weave	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551322	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55132200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551323	Other woven fabrics of polyester staple fibres	55132300	Other woven fabrics of polyester staple fibres	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551329	Other woven fabrics	55132900	Other woven fabrics	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551331	Of polyester staple fibres, plain weave	55133100	Of polyester staple fibres, plain weave	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551332	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55133200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551333	Other woven fabrics of polyester staple fibres	55133300	Other woven fabrics of polyester staple fibres	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551339	Other woven fabrics	55133900	Other woven fabrics	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551341	Of polyester staple fibres, plain weave	55134100	Of polyester staple fibres, plain weave	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551342	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55134200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	X	17.5%
55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551343	Other woven fabrics of polyester staple fibres	55134300	Other woven fabrics of polyester staple fibres	X	17.5%

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(Negative List for all products)**

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55	5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2.	551349	Other woven fabrics	55134900	Other woven fabrics	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551411	Of polyester staple fibres, plain weave	55141100	Of polyester staple fibres, plain weave	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551412	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55141200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551413	Other woven fabrics of polyester staple fibres	55141300	Other woven fabrics of polyester staple fibres	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551419	Other woven fabrics	55141900	Other woven fabrics	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551421	Of polyester staple fibres, plain weave	55142100	Of polyester staple fibres, plain weave	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551422	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551423	Other woven fabrics of polyester staple fibres	55142300	Other woven fabrics of polyester staple fibres	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551429	Other woven fabrics	55142900	Other woven fabrics	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551431	Of polyester staple fibres, plain weave	55143100	Of polyester staple fibres, plain weave	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551432	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55143210	Denim	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551432	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55143290	Other	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551433	Other woven fabrics of polyester staple fibres	55143300	Other woven fabrics of polyester staple fibres	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551439	Other woven fabrics	55143900	Other woven fabrics	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551441	Of polyester staple fibres, plain weave	55144100	Of polyester staple fibres, plain weave	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551442	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551443	Other woven fabrics of polyester staple fibres	55144300	Other woven fabrics of polyester staple fibres	X	17.5%
55	5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m2.	551449	Other woven fabrics	55144900	Other woven fabrics	X	17.5%

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(Negative List for all products)**

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	55	5515	Other woven fabrics of synthetic staple fibres.	551511	Mixed mainly or solely with viscose rayon staple fibres	55151100	Mixed mainly or solely with viscose rayon staple fibres	X 17.5%
	55	5515	Other woven fabrics of synthetic staple fibres.	551512	Mixed mainly or solely with man-made filaments	55151200	Mixed mainly or solely with man-made filaments	X 17.5%
	55	5515	Other woven fabrics of synthetic staple fibres.	551519	Other	55151900	Other	X 17.5%
	55	5515	Other woven fabrics of synthetic staple fibres.	551521	Mixed mainly or solely with man-made filaments	55152100	Mixed mainly or solely with man-made filaments	X 17.5%
	55	5515	Other woven fabrics of synthetic staple fibres.	551529	Other	55152900	Other	X 17.5%
	55	5515	Other woven fabrics of synthetic staple fibres.	551591	Mixed mainly or solely with man-made filaments	55159100	Mixed mainly or solely with man-made filaments	X 17.5%
	55	5515	Other woven fabrics of synthetic staple fibres.	551599	Other	55159900	Other	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551611	Unbleached or bleached	55161100	Unbleached or bleached	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551612	Dyed	55161200	Dyed	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551613	Of yarns of different colours	55161300	Of yarns of different colours	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551614	Printed	55161400	Printed	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551621	Unbleached or bleached	55162100	Unbleached or bleached	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551622	Dyed	55162200	Dyed	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551623	Of yarns of different colours	55162300	Of yarns of different colours	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551624	Printed	55162400	Printed	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551641	Unbleached or bleached	55164100	Unbleached or bleached	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551642	Dyed	55164200	Dyed	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551643	Of yarns of different colours	55164300	Of yarns of different colours	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551644	Printed	55164400	Printed	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551691	Unbleached or bleached	55169100	Unbleached or bleached	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551692	Dyed	55169200	Dyed	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551693	Of yarns of different colours	55169300	Of yarns of different colours	X 17.5%
	55	5516	Woven fabrics of artificial staple fibres.	551694	Printed	55169400	Printed	X 17.5%
	56	5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	560110	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	56011090	Other	X 20%
	56	5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	560121	Of cotton	56012120	Articles of wadding	X 20%
	56	5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	560122	Of man-made fibres	56012220	Articles of wadding	X 22.3%
	56	5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	560129	Other	56012920	Articles of wadding	X 20%
	56	5602	Felt, whether or not impregnated, coated, covered or laminated.	560210	Needleloom felt and stitch-bonded fibre fabrics	56021099	Other	X 17.5%
	56	5602	Felt, whether or not impregnated, coated, covered or laminated.	560229	Of other textile materials	56022900	Of other textile materials	X 16%
	56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560311	Weighing not more than 25g/m2	56031191	Spunbonded, of filaments of polypropylene, coated or covered with polypropylene, or of filaments of polyethylene, being air infiltration barriers for use as building wrap, and having the expression house wrap" and the Canadian Construction Materials Cent	X 17.3%
	56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560311	Weighing not more than 25g/m2	56031192	Other, for use as liners, transfer layers or leak control shields in the manufacture of disposable napkins (diapers)	X 17.3%
	56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560311	Weighing not more than 25g/m2	56031199	Other	X 17.3%

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(Negative List for all products)**

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56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560312	Weighing more than 25g/m2 but not more than 70g/m2	56031291	Spunbonded, of filaments of polypropylene, coated or covered with polypropylene, or of filaments of polyethylene, being air infiltration barriers for use as building wrap, and having the expression house wrap" or rev*tement" and the Canadian Constructio	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560312	Weighing more than 25g/m2 but not more than 70g/m2	56031292	Other, for use as liners, transfer layers or leak control shields in the manufacture of disposable napkins (diapers)	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560312	Weighing more than 25g/m2 but not more than 70g/m2	56031299	Other	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560313	Weighing more than 70g/m2 but not more than 150g/m2	56031391	Spunbonded, of filaments of polypropylene, coated or covered with polypropylene, or of filaments of polyethylene, being air infiltration barriers for use as building wrap, and having the expression house wrap" or revêtement" and the Canadian Constructio	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560313	Weighing more than 70g/m2 but not more than 150g/m2	56031392	Other, for use as liners, transfer layers or leak control shields in the manufacture of disposable napkins (diapers)	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560313	Weighing more than 70g/m2 but not more than 150g/m2	56031399	Other	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560314	Weighing more than 150g/m2	56031491	Spunbonded, of filaments of polypropylene, coated or covered with polypropylene, or of filaments of polyethylene, being air infiltration barriers for use as building wrap, and having the expression house wrap" or revêtement" and the Canadian Constructio	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560314	Weighing more than 150g/m2	56031492	Other, for use as liners, transfer layers or leak control shields in the manufacture of disposable napkins (diapers)	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560314	Weighing more than 150g/m2	56031499	Other	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560391	Weighing not more than 25g/m2	56039120	Of cotton and polyester, for use in the manufacture of air filters	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560391	Weighing not more than 25g/m2	56039130	Other, for use as liners, transfer layers or leak control shields in the manufacture of disposable napkins (diapers)	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560391	Weighing not more than 25g/m2	56039190	Other	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560392	Weighing more than 25g/m2 but not more than 70g/m2	56039220	Of cotton and polyester, for use in the manufacture of air filters	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560392	Weighing more than 25g/m2 but not more than 70g/m2	56039230	Other, for use as liners, transfer layers or leak control shields in the manufacture of disposable napkins (diapers)	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560392	Weighing more than 25g/m2 but not more than 70g/m2	56039290	Other	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560393	Weighing more than 70g/m2 but not more than 150g/m2	56039320	Of cotton and polyester, for use in the manufacture of air filters	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560393	Weighing more than 70g/m2 but not more than 150g/m2	56039330	Other, for use as liners, transfer layers or leak control shields in the manufacture of disposable napkins (diapers)	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560393	Weighing more than 70g/m2 but not more than 150g/m2	56039390	Other	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560394	Weighing more than 150g/m2	56039420	Of cotton and polyester, for use in the manufacture of air filters	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560394	Weighing more than 150g/m2	56039430	Other, for use as liners, transfer layers or leak control shields in the manufacture of disposable napkins (diapers)	X	17.3%
56	5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	560394	Weighing more than 150g/m2	56039490	Other	X	17.3%
56	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	560410	Rubber thread and cord, textile covered	56041000	Rubber thread and cord, textile covered	X	10%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
	56	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	560420	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	56042010	Of polyesters or of nylon or other polyamides	X 10%
	56	5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	560490	Other	56049000	Other	X 10%
	56	5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	560500	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	56050000	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	X 10%
	56	5606	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	560600	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	56060019	Other	X 10%
	56	5606	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	560600	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	56060029	Other	X 10%
	56	5606	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	560600	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	56060039	Other	X 10%
	56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560710	Of jute or other textile bast fibres of heading No. 53.03	56071010	Of a circumference not exceeding 25.4mm	X 12.5%
	56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560710	Of jute or other textile bast fibres of heading No. 53.03	56071020	Of a circumference exceeding 25.4mm	X 17.1%
	56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560729	Other	56072910	Of a circumference not exceeding 25.4mm	X 11.8%
	56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560729	Other	56072920	Of a circumference exceeding 25.4mm	X 17%
	56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560730	Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	56073010	Of a circumference not exceeding 25.4mm	X 11.8%
	56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560730	Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	56073020	Of a circumference exceeding 25.4mm	X 17%
	56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560749	Other	56074910	Of a circumference not exceeding 25.4mm	X 10% and 8¢/kg
	56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560749	Other	56074920	Of a circumference exceeding 25.4mm	X 17.1%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560750	Of other synthetic fibres	56075010	Of a circumference not exceeding 25.4mm	X	10% and 8¢/kg
56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560750	Of other synthetic fibres	56075020	Of a circumference exceeding 25.4mm	X	17.1%
56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560790	Other	56079010	Of a circumference not exceeding 25.4mm	X	11.8%
56	5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	560790	Other	56079020	Of a circumference exceeding 25.4mm	X	17.1%
56	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	560811	Made up fishing nets	56081100	Made up fishing nets	X	21.7%
56	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	560819	Other	56081990	Other	X	21.7%
56	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	560890	Other	56089000	Other	X	17.9%
58	5801	Velours et peluches tissés et tissus de chenille, autres que les articles du no58.06.	580121	Velours et peluches par la trame, non coupés	58012100	Velours et peluches par la trame, non coupés	X	15.9%
58	5801	Velours et peluches tissés et tissus de chenille, autres que les articles du no58.06.	580122	Velours et peluches par la trame, coupés, côtelés	58012210	Uniquement de coton	X	14.1%
58	5801	Velours et peluches tissés et tissus de chenille, autres que les articles du no58.06.	580123	Autres velours et peluches par la trame	58012310	Ne contenant pas de fibres synthétiques ou artificielles	X	14.1%
58	5801	Velours et peluches tissés et tissus de chenille, autres que les articles du no58.06.	580124	Velours et peluches par la chaîne, épinglés	58012400	Velours et peluches par la chaîne, épinglés	X	16%
58	5801	Velours et peluches tissés et tissus de chenille, autres que les articles du no58.06.	580125	Velours et peluches par la chaîne, coupés	58012510	Ne contenant pas de fibres synthétiques ou artificielles	X	14.1%
58	5801	Velours et peluches tissés et tissus de chenille, autres que les articles du no58.06.	580131	Velours et peluches par la trame, non coupés	58013100	Velours et peluches par la trame, non coupés	X	17.5%
58	5801	Velours et peluches tissés et tissus de chenille, autres que les articles du no58.06.	580134	Velours et peluches par la chaîne, épinglés	58013400	Velours et peluches par la chaîne, épinglés	X	17.5%
58	5802	Tissus bouclés du genre éponge, autres que les articles du no58.06; surfaces textiles touffetées, autres que les produits du no57.03.	580211	Écrus	58021110	Uniquement de coton, non mercerisé	X	15%
58	5802	Tissus bouclés du genre éponge, autres que les articles du no58.06; surfaces textiles touffetées, autres que les produits du no57.03.	580211	Écrus	58021190	Autres	X	17.5%
58	5802	Tissus bouclés du genre éponge, autres que les articles du no58.06; surfaces textiles touffetées, autres que les produits du no57.03.	580219	Autres	58021900	Autres	X	15.9%
58	5802	Tissus bouclés du genre éponge, autres que les articles du no58.06; surfaces textiles touffetées, autres que les produits du no57.03.	580220	Tissus bouclés du genre éponge, en autres matières textiles	58022000	Tissus bouclés du genre éponge, en autres matières textiles	X	17.5%
58	5802	Tissus bouclés du genre éponge, autres que les articles du no58.06; surfaces textiles touffetées, autres que les produits du no57.03.	580230	Surfaces textiles touffetées	58023000	Surfaces textiles touffetées	X	17.5%
58	5803	Tissus à point de gaze, autres que les articles du no58.06.	580310	De coton	58031090	Autres	X	16%
58	5803	Tissus à point de gaze, autres que les articles du no58.06.	580390	D'autres matières textiles	58039019	Autres	X	17.5% but not to exceed \$4.43/kg
58	5804	Tulles, tulles-bobinots et tissus à mailles nouées; dentelles en pièces, en bandes ou motifs, autres que les produits du no60.02.	580410	Tulles, tulles-bobinots et tissus à mailles nouées	58041090	Autres	X	16%
58	5804	Tulles, tulles-bobinots et tissus à mailles nouées; dentelles en pièces, en bandes ou motifs, autres que les produits du no60.02.	580421	De fibres synthétiques ou artificielles	58042100	De fibres synthétiques ou artificielles	X	15.9%

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(Negative List for all products)**

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58	5804	Tulles, tulles-bobinots et tissus à mailles nouées; dentelles en pièces, en bandes ou motifs, autres que les produits du no60.02.	580430	Dentelles à la main	58043090	Autres	X	16%
58	5805	Tapisseries tissées à la main (genre Gobelins, Flandres, Aubusson, Beauvais et similaires) et tapisseries à l'aiguille (au petit point, au point de croix, par exemple), même confectionnées.	580500	Tapisseries tissées à la main (genre Gobelins, Flandres, Aubusson, Beauvais et similaires) et tapisseries à l'aiguille (au petit point, au point de croix, par exemple), même confectionnées.	58050090	Autres	X	20%
58	5806	Rubannerie autre que les articles du no58.07; rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs).	580610	Rubannerie de velours, de peluches, de tissus de chenille ou de tissus bouclés du genre éponge	58061090	Autres	X	17.5%
58	5806	Rubannerie autre que les articles du no58.07; rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs).	580620	Autre rubannerie, contenant en poids 5% ou plus de fils d'élastomères ou de fils de caoutchouc	58062000	Autre rubannerie, contenant en poids 5% ou plus de fils d'élastomères ou de fils de caoutchouc	X	17.5%
58	5806	Rubannerie autre que les articles du no58.07; rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs).	580631	De coton	58063110	Uniquement de coton, écrus, non mercerisés	X	14.1%
58	5806	Rubannerie autre que les articles du no58.07; rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs).	580631	De coton	58063120	Autres, uniquement de coton	X	15.9%
58	5806	Rubannerie autre que les articles du no58.07; rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs).	580631	De coton	58063130	Contenant des fibres synthétiques ou artificielles	X	17.5%
58	5806	Rubannerie autre que les articles du no58.07; rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs).	580631	De coton	58063190	Autres	X	16%
58	5806	Rubannerie autre que les articles du no58.07; rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs).	580632	De fibres synthétiques ou artificielles	58063200	De fibres synthétiques ou artificielles	X	16%
58	5806	Rubannerie autre que les articles du no58.07; rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs).	580640	Rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs)	58064000	Rubans sans trame, en fils ou fibres parallélisés et encollés (bolducs)	X	16.5%
58	5808	Tresses en pièces; articles de passementerie et articles ornementaux analogues, en pièces, sans broderie, autres que ceux en bonneterie; glands, floches, olives, noix, pompons et articles similaires.	580890	Autres	58089000	Autres	X	21.3%
58	5809	Tissus de fils de métal et tissus de filés métalliques ou de fils textiles métallisés du no56.05, des types utilisés pour l'habillement, l'ameublement ou usages similaires, non dénommés ni compris ailleurs.	580900	Tissus de fils de métal et tissus de filés métalliques ou de fils textiles métallisés du no56.05, des types utilisés pour l'habillement, l'ameublement ou usages similaires, non dénommés ni compris ailleurs.	58090000	Tissus de fils de métal et tissus de filés métalliques ou de fils textiles métallisés du no56.05, des types utilisés pour l'habillement, l'ameublement ou usages similaires, non dénommés ni compris ailleurs.	X	17.5%
58	5810	Broderies en pièces, en bandes ou en motifs.	581091	De coton	58109190	Autres	X	16%
58	5810	Broderies en pièces, en bandes ou en motifs.	581092	De fibres synthétiques ou artificielles	58109200	De fibres synthétiques ou artificielles	X	16%
58	5810	Broderies en pièces, en bandes ou en motifs.	581099	D'autres matières textiles	58109900	D'autres matières textiles	X	16%
58	5811	Produits textiles matelassés en pièces, constitués d'une ou plusieurs couches de matières textiles associées à une matière de rembourrage par piqûre, capitonnage ou autre cloisonnement, autres que les broderies du no58.10.	581100	Produits textiles matelassés en pièces, constitués d'une ou plusieurs couches de matières textiles associées à une matière de rembourrage par piqûre, capitonnage ou autre cloisonnement, autres que les broderies du no58.10.	58110010	Produits textiles en pièces, de coton	X	21.7%
58	5811	Produits textiles matelassés en pièces, constitués d'une ou plusieurs couches de matières textiles associées à une matière de rembourrage par piqûre, capitonnage ou autre cloisonnement, autres que les broderies du no58.10.	581100	Produits textiles matelassés en pièces, constitués d'une ou plusieurs couches de matières textiles associées à une matière de rembourrage par piqûre, capitonnage ou autre cloisonnement, autres que les broderies du no58.10.	58110020	Produits textiles en pièces, de fibres synthétiques ou artificielles	X	21.7%

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
58	5811	Produits textiles matelassés en pièces, constitués d'une ou plusieurs couches de matières textiles associées à une matière de rembourrage par piqûre, capitonnage ou autre cloisonnement, autres que les broderies du no58.10.	581100	Produits textiles matelassés en pièces, constitués d'une ou plusieurs couches de matières textiles associées à une matière de rembourrage par piqûre, capitonnage ou autre cloisonnement, autres que les broderies du no58.10.	58110090	Autres	X	21.7%
59	5902	Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	590210	Of nylon or other polyamides	59021000	Of nylon or other polyamides	X	11.2%
59	5902	Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	590220	Of polyesters	59022000	Of polyesters	X	11.2%
59	5902	Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	590290	Other	59029000	Other	X	11.2%
59	5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	590700	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	59070029	Other	X	16%
59	5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	590800	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	59080090	Other	X	16%
59	5911	Textile products and articles, for technical uses, specified in Note7 to this Chapter.	591120	Bolting cloth, whether or not made up	59112000	Bolting cloth, whether or not made up	X	16%
60	6001	Pile fabrics, including long pile" fabrics and terry fabrics, knitted or crocheted.	600110	Long pile" fabrics	60011000	Long pile" fabrics	X	17.5%
60	6001	Pile fabrics, including long pile" fabrics and terry fabrics, knitted or crocheted.	600122	Of man-made fibres	60012200	Of man-made fibres	X	17.5%
60	6001	Pile fabrics, including long pile" fabrics and terry fabrics, knitted or crocheted.	600192	Of man-made fibres	60019200	Of man-made fibres	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600210	Of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread	60021020	Other lace	X	16%
60	6002	Other knitted or crocheted fabrics.	600210	Of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread	60021090	Other	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600220	Other, of a width not exceeding 30cm	60022020	Other lace	X	16%
60	6002	Other knitted or crocheted fabrics.	600220	Other, of a width not exceeding 30cm	60022090	Other	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600230	Of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread	60023020	Other lace	X	16%
60	6002	Other knitted or crocheted fabrics.	600230	Of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread	60023090	Other	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600241	Of wool or fine animal hair	60024100	Of wool or fine animal hair	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600242	Of cotton	60024220	Other lace	X	16%
60	6002	Other knitted or crocheted fabrics.	600242	Of cotton	60024290	Other	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600243	Of man-made fibres	60024310	Lace	X	16%
60	6002	Other knitted or crocheted fabrics.	600243	Of man-made fibres	60024390	Other	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600249	Other	60024920	Other lace	X	16%
60	6002	Other knitted or crocheted fabrics.	600249	Other	60024990	Other	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600291	Of wool or fine animal hair	60029100	Of wool or fine animal hair	X	17.5%

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	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
60	6002	Other knitted or crocheted fabrics.	600292	Of cotton	60029210	Circular knit, solely of cotton yarns measuring less than 100decitex per single yarn (exceeding 100metric number per single yarn)	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600292	Of cotton	60029290	Other	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600293	Of man-made fibres	60029300	Of man-made fibres	X	17.5%
60	6002	Other knitted or crocheted fabrics.	600299	Other	60029900	Other	X	17.5%
61	6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.	610110	Of wool or fine animal hair	61011000	Of wool or fine animal hair	X	22.9%
61	6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.	610120	Of cotton	61012000	Of cotton	X	22.9%
61	6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.	610130	Of man-made fibres	61013000	Of man-made fibres	X	22.9%
61	6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.	610190	Of other textile materials	61019000	Of other textile materials	X	22.9%
61	6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.	610210	Of wool or fine animal hair	61021000	Of wool or fine animal hair	X	22.9%
61	6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.	610220	Of cotton	61022000	Of cotton	X	22.9%
61	6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.	610230	Of man-made fibres	61023000	Of man-made fibres	X	22.9%
61	6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.	610290	Of other textile materials	61029000	Of other textile materials	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610311	Of wool or fine animal hair	61031100	Of wool or fine animal hair	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610312	Of synthetic fibres	61031200	Of synthetic fibres	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610319	Of other textile materials	61031910	Of cotton or of artificial fibres	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610319	Of other textile materials	61031990	Other	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610321	Of wool or fine animal hair	61032100	Of wool or fine animal hair	X	22.9%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610322	Of cotton	61032200	Of cotton	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610323	Of synthetic fibres	61032300	Of synthetic fibres	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610329	Of other textile materials	61032900	Of other textile materials	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610331	Of wool or fine animal hair	61033100	Of wool or fine animal hair	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610332	Of cotton	61033200	Of cotton	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610333	Of synthetic fibres	61033300	Of synthetic fibres	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610339	Of other textile materials	61033910	Of artificial fibres	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610339	Of other textile materials	61033990	Other	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610341	Of wool or fine animal hair	61034100	Of wool or fine animal hair	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610342	Of cotton	61034200	Of cotton	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610343	Of synthetic fibres	61034300	Of synthetic fibres	X	22.9%
61	6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610349	Of other textile materials	61034900	Of other textile materials	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610411	Of wool or fine animal hair	61041100	Of wool or fine animal hair	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610412	Of cotton	61041200	Of cotton	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610413	Of synthetic fibres	61041300	Of synthetic fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610419	Of other textile materials	61041910	Of artificial fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610419	Of other textile materials	61041990	Other	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610421	Of wool or fine animal hair	61042100	Of wool or fine animal hair	X	22.9%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610422	Of cotton	61042200	Of cotton	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610423	Of synthetic fibres	61042300	Of synthetic fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610429	Of other textile materials	61042900	Of other textile materials	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610431	Of wool or fine animal hair	61043100	Of wool or fine animal hair	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610432	Of cotton	61043200	Of cotton	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610433	Of synthetic fibres	61043300	Of synthetic fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610439	Of other textile materials	61043910	Of artificial fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610439	Of other textile materials	61043990	Other	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610441	Of wool or fine animal hair	61044100	Of wool or fine animal hair	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610442	Of cotton	61044200	Of cotton	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610443	Of synthetic fibres	61044300	Of synthetic fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610444	Of artificial fibres	61044400	Of artificial fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610449	Of other textile materials	61044900	Of other textile materials	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610451	Of wool or fine animal hair	61045100	Of wool or fine animal hair	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610452	Of cotton	61045200	Of cotton	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610453	Of synthetic fibres	61045300	Of synthetic fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610459	Of other textile materials	61045910	Of artificial fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610459	Of other textile materials	61045990	Other	X	22.9%

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610461	Of wool or fine animal hair	61046100	Of wool or fine animal hair	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610462	Of cotton	61046200	Of cotton	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610463	Of synthetic fibres	61046300	Of synthetic fibres	X	22.9%
61	6104	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	610469	Of other textile materials	61046900	Of other textile materials	X	22.9%
61	6105	Men's or boys' shirts, knitted or crocheted.	610510	Of cotton	61051000	Of cotton	X	22.9%
61	6105	Men's or boys' shirts, knitted or crocheted.	610520	Of man-made fibres	61052000	Of man-made fibres	X	22.9%
61	6105	Men's or boys' shirts, knitted or crocheted.	610590	Of other textile materials	61059000	Of other textile materials	X	22.9%
61	6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	610610	Of cotton	61061000	Of cotton	X	22.9%
61	6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	610620	Of man-made fibres	61062000	Of man-made fibres	X	22.9%
61	6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	610690	Of other textile materials	61069000	Of other textile materials	X	22.9%
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610711	Of cotton	61071100	Of cotton	X	22.9%
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610712	Of man-made fibres	61071200	Of man-made fibres	X	22.9%
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610719	Of other textile materials	61071900	Of other textile materials	X	22.9%
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610721	Of cotton	61072100	Of cotton	X	22.9%
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610722	Of man-made fibres	61072200	Of man-made fibres	X	22.9%
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610729	Of other textile materials	61072900	Of other textile materials	X	22.9%
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610791	Of cotton	61079100	Of cotton	X	22.9%
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610792	Of man-made fibres	61079200	Of man-made fibres	X	22.9%
61	6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610799	Of other textile materials	61079900	Of other textile materials	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610811	Of man-made fibres	61081100	Of man-made fibres	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610819	Of other textile materials	61081900	Of other textile materials	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610821	Of cotton	61082100	Of cotton	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610822	Of man-made fibres	61082200	Of man-made fibres	X	22.9%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610829	Of other textile materials	61082900	Of other textile materials	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610831	Of cotton	61083100	Of cotton	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610832	Of man-made fibres	61083200	Of man-made fibres	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610839	Of other textile materials	61083900	Of other textile materials	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610891	Of cotton	61089100	Of cotton	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610892	Of man-made fibres	61089200	Of man-made fibres	X	22.9%
61	6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	610899	Of other textile materials	61089900	Of other textile materials	X	22.9%
61	6109	T-shirts, singlets and other vests, knitted or crocheted.	610910	Of cotton	61091000	Of cotton	X	22.9%
61	6109	T-shirts, singlets and other vests, knitted or crocheted.	610990	Of other textile materials	61099000	Of other textile materials	X	22.9%
61	6110	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	611010	Of wool or fine animal hair	61101090	Other	X	22.9%
61	6110	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	611020	Of cotton	61102000	Of cotton	X	22.9%
61	6110	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	611030	Of man-made fibres	61103000	Of man-made fibres	X	22.9%
61	6110	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	611090	Of other textile materials	61109000	Of other textile materials	X	22.9%
61	6111	Babies' garments and clothing accessories, knitted or crocheted.	611110	Of wool or fine animal hair	61111000	Of wool or fine animal hair	X	22.9%
61	6111	Babies' garments and clothing accessories, knitted or crocheted.	611120	Of cotton	61112000	Of cotton	X	22.9%
61	6111	Babies' garments and clothing accessories, knitted or crocheted.	611130	Of synthetic fibres	61113000	Of synthetic fibres	X	22.9%
61	6111	Babies' garments and clothing accessories, knitted or crocheted.	611190	Of other textile materials	61119000	Of other textile materials	X	22.9%
61	6112	Track suits, ski suits and swimwear, knitted or crocheted.	611211	Of cotton	61121100	Of cotton	X	22.9%
61	6112	Track suits, ski suits and swimwear, knitted or crocheted.	611212	Of synthetic fibres	61121200	Of synthetic fibres	X	22.9%
61	6112	Track suits, ski suits and swimwear, knitted or crocheted.	611219	Of other textile materials	61121900	Of other textile materials	X	22.9%
61	6112	Track suits, ski suits and swimwear, knitted or crocheted.	611220	Ski suits	61122000	Ski suits	X	22.9%
61	6112	Track suits, ski suits and swimwear, knitted or crocheted.	611231	Of synthetic fibres	61123100	Of synthetic fibres	X	22.9%
61	6112	Track suits, ski suits and swimwear, knitted or crocheted.	611239	Of other textile materials	61123900	Of other textile materials	X	22.9%
61	6112	Track suits, ski suits and swimwear, knitted or crocheted.	611241	Of synthetic fibres	61124100	Of synthetic fibres	X	22.9%
61	6112	Track suits, ski suits and swimwear, knitted or crocheted.	611249	Of other textile materials	61124900	Of other textile materials	X	22.9%
61	6113	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	611300	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	61130090	Other	X	22.9%
61	6114	Other garments, knitted or crocheted.	611410	Of wool or fine animal hair	61141000	Of wool or fine animal hair	X	22.9%
61	6114	Other garments, knitted or crocheted.	611420	Of cotton	61142000	Of cotton	X	22.9%
61	6114	Other garments, knitted or crocheted.	611430	Of man-made fibres	61143000	Of man-made fibres	X	22.9%
61	6114	Other garments, knitted or crocheted.	611490	Of other textile materials	61149000	Of other textile materials	X	22.9%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
61	6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	611511	Of synthetic fibres, measuring per single yarn less than 67 decitex	61151100	Of synthetic fibres, measuring per single yarn less than 67 decitex	X	22.9%
61	6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	611512	Of synthetic fibres, measuring per single yarn 67decitex or more	61151200	Of synthetic fibres, measuring per single yarn 67decitex or more	X	22.9%
61	6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	611519	Of other textile materials	61151900	Of other textile materials	X	22.9%
61	6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	611520	Women's full-length or knee-length hosiery, measuring per single yarn less than 67decitex	61152000	Women's full-length or knee-length hosiery, measuring per single yarn less than 67decitex	X	17.1% and 2.3¢/pair
61	6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	611592	Of cotton	61159200	Of cotton	X	17.1% and 2.3¢/pair
61	6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	611593	Of synthetic fibres	61159300	Of synthetic fibres	X	17.1% and 2.3¢/pair
61	6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	611599	Of other textile materials	61159900	Of other textile materials	X	17.1% and 2.3¢/pair
61	6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	611710	Shawls, scarves, mufflers, mantillas, veils and the like	61171000	Shawls, scarves, mufflers, mantillas, veils and the like	X	22.9%
61	6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	611720	Ties, bow ties and cravats	61172000	Ties, bow ties and cravats	X	22.9%
61	6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	611780	Other accessories	61178090	Other	X	22.9%
61	6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	611790	Parts	61179090	Other	X	22.9%
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	620111	Of wool or fine animal hair	62011100	Of wool or fine animal hair	X	22.9%
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	620112	Of cotton	62011200	Of cotton	X	20.9%
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	620113	Of man-made fibres	62011300	Of man-made fibres	X	22.9%
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	620119	Of other textile materials	62011900	Of other textile materials	X	20.9%
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	620191	Of wool or fine animal hair	62019100	Of wool or fine animal hair	X	22.9%
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	620192	Of cotton	62019210	Men's ski-jackets, solely of cotton	X	26.4%
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	620192	Of cotton	62019290	Other	X	20.9%
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	620193	Of man-made fibres	62019300	Of man-made fibres	X	20.9%

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
62	6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.	620199	Of other textile materials	62019900	Of other textile materials	X	20.9%
62	6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	620211	Of wool or fine animal hair	62021100	Of wool or fine animal hair	X	22.9%
62	6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	620212	Of cotton	62021200	Of cotton	X	20.9%
62	6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	620213	Of man-made fibres	62021300	Of man-made fibres	X	22.9%
62	6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	620291	Of wool or fine animal hair	62029100	Of wool or fine animal hair	X	22.9%
62	6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	620292	Of cotton	62029200	Of cotton	X	20.9%
62	6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	620293	Of man-made fibres	62029300	Of man-made fibres	X	22.9%
62	6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.	620299	Of other textile materials	62029900	Of other textile materials	X	20.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620311	Of wool or fine animal hair	62031100	Of wool or fine animal hair	X	22.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620312	Of synthetic fibres	62031200	Of synthetic fibres	X	22.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620319	Of other textile materials	62031910	Of cotton or of artificial fibres	X	20.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620319	Of other textile materials	62031990	Other	X	20.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620321	Of wool or fine animal hair	62032100	Of wool or fine animal hair	X	22.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620322	Of cotton	62032200	Of cotton	X	20.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620323	Of synthetic fibres	62032300	Of synthetic fibres	X	22.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620329	Of other textile materials	62032900	Of other textile materials	X	20.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620331	Of wool or fine animal hair	62033100	Of wool or fine animal hair	X	22.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620332	Of cotton	62033200	Of cotton	X	20.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620333	Of synthetic fibres	62033300	Of synthetic fibres	X	22.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620339	Of other textile materials	62033910	Of artificial fibres	X	20.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620339	Of other textile materials	62033990	Other	X	20.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620341	Of wool or fine animal hair	62034100	Of wool or fine animal hair	X	22.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620342	Of cotton	62034200	Of cotton	X	20.9%

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620343	Of synthetic fibres	62034300	Of synthetic fibres	X	22.9%
62	6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620349	Of other textile materials	62034900	Of other textile materials	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620411	Of wool or fine animal hair	62041100	Of wool or fine animal hair	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620412	Of cotton	62041200	Of cotton	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620413	Of synthetic fibres	62041300	Of synthetic fibres	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620419	Of other textile materials	62041910	Of artificial fibres	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620419	Of other textile materials	62041990	Other	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620421	Of wool or fine animal hair	62042100	Of wool or fine animal hair	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620422	Of cotton	62042200	Of cotton	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620423	Of synthetic fibres	62042300	Of synthetic fibres	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620429	Of other textile materials	62042900	Of other textile materials	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620431	Of wool or fine animal hair	62043100	Of wool or fine animal hair	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620432	Of cotton	62043200	Of cotton	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620433	Of synthetic fibres	62043300	Of synthetic fibres	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620439	Of other textile materials	62043910	Of artificial fibres	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620439	Of other textile materials	62043990	Other	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620441	Of wool or fine animal hair	62044100	Of wool or fine animal hair	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620442	Of cotton	62044200	Of cotton	X	20.9%

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620443	Of synthetic fibres	62044300	Of synthetic fibres	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620444	Of artificial fibres	62044400	Of artificial fibres	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620451	Of wool or fine animal hair	62045100	Of wool or fine animal hair	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620452	Of cotton	62045200	Of cotton	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620453	Of synthetic fibres	62045300	Of synthetic fibres	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620459	Of other textile materials	62045910	Of artificial fibres	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620459	Of other textile materials	62045990	Other	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620461	Of wool or fine animal hair	62046100	Of wool or fine animal hair	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620462	Of cotton	62046200	Of cotton	X	20.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620463	Of synthetic fibres	62046300	Of synthetic fibres	X	22.9%
62	6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	620469	Of other textile materials	62046900	Of other textile materials	X	20.9%
62	6205	Men's or boys' shirts.	620510	Of wool or fine animal hair	62051000	Of wool or fine animal hair	X	22.9%
62	6205	Men's or boys' shirts.	620520	Of cotton	62052000	Of cotton	X	20.9%
62	6205	Men's or boys' shirts.	620530	Of man-made fibres	62053000	Of man-made fibres	X	22.9%
62	6206	Women's or girls' blouses, shirts and shirt-blouses.	620620	Of wool or fine animal hair	62062000	Of wool or fine animal hair	X	22.9%
62	6206	Women's or girls' blouses, shirts and shirt-blouses.	620630	Of cotton	62063000	Of cotton	X	20.9%
62	6206	Women's or girls' blouses, shirts and shirt-blouses.	620640	Of man-made fibres	62064000	Of man-made fibres	X	22.9%
62	6206	Women's or girls' blouses, shirts and shirt-blouses.	620690	Of other textile materials	62069000	Of other textile materials	X	20.9%
62	6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	620711	Of cotton	62071100	Of cotton	X	20.9%
62	6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	620719	Of other textile materials	62071900	Of other textile materials	X	22.9%
62	6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	620721	Of cotton	62072100	Of cotton	X	20.9%
62	6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	620722	Of man-made fibres	62072200	Of man-made fibres	X	22.9%

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	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
62	6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	620791	Of cotton	62079100	Of cotton	X	20.9%
62	6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	620792	Of man-made fibres	62079200	Of man-made fibres	X	22.9%
62	6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	620799	Of other textile materials	62079900	Of other textile materials	X	20.9%
62	6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, n_gligés, bathrobes, dressing gowns and similar articles.	620811	Of man-made fibres	62081100	Of man-made fibres	X	22.9%
62	6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, n_gligés, bathrobes, dressing gowns and similar articles.	620819	Of other textile materials	62081900	Of other textile materials	X	20.4%
62	6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, n_gligés, bathrobes, dressing gowns and similar articles.	620821	Of cotton	62082100	Of cotton	X	20.9%
62	6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, n_gligés, bathrobes, dressing gowns and similar articles.	620822	Of man-made fibres	62082200	Of man-made fibres	X	22.9%
62	6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, n_gligés, bathrobes, dressing gowns and similar articles.	620891	Of cotton	62089100	Of cotton	X	20.9%
62	6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, n_gligés, bathrobes, dressing gowns and similar articles.	620892	Of man-made fibres	62089200	Of man-made fibres	X	22.9%
62	6209	Babies' garments and clothing accessories.	620910	Of wool or fine animal hair	62091000	Of wool or fine animal hair	X	22.9%
62	6209	Babies' garments and clothing accessories.	620920	Of cotton	62092000	Of cotton	X	20.9%
62	6209	Babies' garments and clothing accessories.	620930	Of synthetic fibres	62093000	Of synthetic fibres	X	22.9%
62	6209	Babies' garments and clothing accessories.	620990	Of other textile materials	62099000	Of other textile materials	X	22.4%
62	6210	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	621010	Of fabrics of heading No. 56.02 or 56.03	62101000	Of fabrics of heading No. 56.02 or 56.03	X	22.1%
62	6210	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	621020	Other garments, of the type described in subheadings 6201.11 to 6201.19	62102000	Other garments, of the type described in subheadings 6201.11 to 6201.19	X	22.4%
62	6210	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	621030	Other garments, of the type described in subheadings 6202.11 to 6202.19	62103000	Other garments, of the type described in subheadings 6202.11 to 6202.19	X	22.4%
62	6210	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	621040	Other men's or boys' garments	62104000	Other men's or boys' garments	X	22.4%
62	6210	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	621050	Other women's or girls' garments	62105000	Other women's or girls' garments	X	22.3%
62	6211	Track suits, ski suits and swimwear; other garments	621111	Men's or boys'	62111100	Men's or boys'	X	22.5%
62	6211	Track suits, ski suits and swimwear; other garments	621112	Women's or girls'	62111200	Women's or girls'	X	22.9%
62	6211	Track suits, ski suits and swimwear; other garments	621120	Ski suits	62112000	Ski suits	X	22.9%
62	6211	Track suits, ski suits and swimwear; other garments	621131	Of wool or fine animal hair	62113100	Of wool or fine animal hair	X	22.9%
62	6211	Track suits, ski suits and swimwear; other garments	621132	Of cotton	62113200	Of cotton	X	20.9%
62	6211	Track suits, ski suits and swimwear; other garments	621133	Of man-made fibres	62113300	Of man-made fibres	X	22.9%
62	6211	Track suits, ski suits and swimwear; other garments	621139	Of other textile materials	62113900	Of other textile materials	X	20.5%
62	6211	Track suits, ski suits and swimwear; other garments	621141	Of wool or fine animal hair	62114100	Of wool or fine animal hair	X	22.9%
62	6211	Track suits, ski suits and swimwear; other garments	621142	Of cotton	62114200	Of cotton	X	20.9%
62	6211	Track suits, ski suits and swimwear; other garments	621143	Of man-made fibres	62114390	Other	X	22.9%

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	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
62	6211	Track suits, ski suits and swimwear; other garments	621149	Of other textile materials	62114990	Other	X	20.9%
62	6212	Brassi_res, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	621210	Brassi_res	62121000	Brassi_res	X	22.9%
62	6212	Brassi_res, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	621220	Girdles and panty-girdles	62122000	Girdles and panty-girdles	X	22.9%
62	6212	Brassi_res, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	621230	Corselettes	62123000	Corselettes	X	22.9%
62	6212	Brassi_res, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	621290	Other	62129000	Other	X	22.9%
62	6213	Handkerchiefs.	621390	Of other textile materials	62139000	Of other textile materials	X	18.5%
62	6214	Shawls, scarves, mufflers, mantillas, veils and the like.	621420	Of wool or fine animal hair	62142000	Of wool or fine animal hair	X	22.9%
62	6214	Shawls, scarves, mufflers, mantillas, veils and the like.	621430	Of synthetic fibres	62143000	Of synthetic fibres	X	22.9%
62	6214	Shawls, scarves, mufflers, mantillas, veils and the like.	621440	Of artificial fibres	62144000	Of artificial fibres	X	22.9%
62	6214	Shawls, scarves, mufflers, mantillas, veils and the like.	621490	Of other textile materials	62149000	Of other textile materials	X	22.1%
62	6215	Ties, bow ties and cravats.	621520	Of man-made fibres	62152000	Of man-made fibres	X	22.9%
62	6215	Ties, bow ties and cravats.	621590	Of other textile materials	62159000	Of other textile materials	X	22.9%
62	6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	621710	Accessories	62171000	Accessories	X	17.4%
62	6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	621790	Parts	62179000	Parts	X	22.1%
63	6301	Blankets and travelling rugs.	630110	Electric blankets	63011000	Electric blankets	X	20.9%
63	6301	Blankets and travelling rugs.	630130	Blankets (other than electric blankets) and travelling rugs, of cotton	63013000	Blankets (other than electric blankets) and travelling rugs, of cotton	X	20.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630210	Bed linen, knitted or crocheted	63021000	Bed linen, knitted or crocheted	X	22.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630221	Of cotton	63022100	Of cotton	X	20.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630222	Of man-made fibres	63022200	Of man-made fibres	X	22.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630229	Of other textile materials	63022900	Of other textile materials	X	20.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630231	Of cotton	63023100	Of cotton	X	20.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630232	Of man-made fibres	63023200	Of man-made fibres	X	22.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630239	Of other textile materials	63023900	Of other textile materials	X	20.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630240	Table linen, knitted or crocheted	63024000	Table linen, knitted or crocheted	X	22.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630251	Of cotton	63025100	Of cotton	X	20.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630253	Of man-made fibres	63025300	Of man-made fibres	X	22.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630259	Of other textile materials	63025900	Of other textile materials	X	20.2%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630260	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	X	20.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630291	Of cotton	63029100	Of cotton	X	20.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630293	Of man-made fibres	63029300	Of man-made fibres	X	22.9%
63	6302	Bed linen, table linen, toilet linen and kitchen linen.	630299	Of other textile materials	63029900	Of other textile materials	X	20.9%
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	630311	Of cotton	63031100	Of cotton	X	22.9%
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	630312	Of synthetic fibres	63031200	Of synthetic fibres	X	22.9%
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	630319	Of other textile materials	63031900	Of other textile materials	X	22.9%
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	630391	Of cotton	63039100	Of cotton	X	20.9%
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	630392	Of synthetic fibres	63039210	Made up from fabrics described in tariff item No. 5407.61.10	X	22.9%

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	630392	Of synthetic fibres	63039290	Other	X	22.9%
63	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	630399	Of other textile materials	63039900	Of other textile materials	X	22.9%
63	6304	Other furnishing articles, excluding those of heading No. 94.04.	630411	Knitted or crocheted	63041100	Knitted or crocheted	X	22.9%
63	6304	Other furnishing articles, excluding those of heading No. 94.04.	630419	Other	63041900	Other	X	22.1%
63	6304	Other furnishing articles, excluding those of heading No. 94.04.	630491	Knitted or crocheted	63049100	Knitted or crocheted	X	22.9%
63	6304	Other furnishing articles, excluding those of heading No. 94.04.	630492	Not knitted or crocheted, of cotton	63049200	Not knitted or crocheted, of cotton	X	20.9%
63	6304	Other furnishing articles, excluding those of heading No. 94.04.	630493	Not knitted or crocheted, of synthetic fibres	63049300	Not knitted or crocheted, of synthetic fibres	X	22.9%
63	6304	Other furnishing articles, excluding those of heading No. 94.04.	630499	Not knitted or crocheted, of other textile materials	63049900	Not knitted or crocheted, of other textile materials	X	21.2%
63	6305	Sacks and bags, of a kind used for the packing of goods.	630520	Of cotton	63052000	Of cotton	X	20.9%
63	6305	Sacks and bags, of a kind used for the packing of goods.	630532	Flexible intermediate bulk containers	63053200	Flexible intermediate bulk containers	X	22.9%
63	6305	Sacks and bags, of a kind used for the packing of goods.	630533	Other, of polyethylene or polypropylene strip or the like	63053300	Other, of polyethylene or polypropylene strip or the like	X	22.9%
63	6305	Sacks and bags, of a kind used for the packing of goods.	630539	Other	63053900	Other	X	22.9%
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	630611	Of cotton	63061100	Of cotton	X	20.9%
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	630612	Of synthetic fibres	63061200	Of synthetic fibres	X	22.9%
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	630619	Of other textile materials	63061900	Of other textile materials	X	20.9%
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	630621	Of cotton	63062100	Of cotton	X	20.9%
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	630622	Of synthetic fibres	63062200	Of synthetic fibres	X	22.9%
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	630629	Of other textile materials	63062900	Of other textile materials	X	20.9%
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	630691	Of cotton	63069100	Of cotton	X	20.9%
63	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	630699	Of other textile materials	63069900	Of other textile materials	X	22.9%
63	6307	Other made up articles, including dress patterns.	630710	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	63071090	Other	X	20.9%
63	6307	Other made up articles, including dress patterns.	630720	Life-jackets and life-belts	63072000	Life-jackets and life-belts	X	20.9%
63	6307	Other made up articles, including dress patterns.	630790	Other	63079030	Furniture moving pads	X	20.9%
63	6307	Other made up articles, including dress patterns.	630790	Other	63079092	Of cotton or other vegetable fibres, except solely of jute	X	20.9%
63	6307	Other made up articles, including dress patterns.	630790	Other	63079099	Of other textile materials	X	22.9%
63	6308	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.	630800	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.	63080000	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.	X	22.7%
63	6309	Worn clothing and other worn articles.	630900	Worn clothing and other worn articles.	63090000	Worn clothing and other worn articles.	X	22.9%
64	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	640110	Footwear incorporating a protective metal toe-cap	64011020	Of plastics	X	20%

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(Negative List for all products)**

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64	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	640191	Covering the knee	64019120	Of plastics	X	20%
64	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	640192	Covering the ankle but not covering the knee	64019212	Of plastics	X	20%
64	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	640192	Covering the ankle but not covering the knee	64019222	Of plastics	X	Free
64	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	640192	Covering the ankle but not covering the knee	64019292	Of plastics	X	20%
64	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	640199	Other	64019920	Of plastics	X	20%
64	6402	Other footwear with outer soles and uppers of rubber or plastics.	640212	Ski-boots, cross-country ski footwear and snowboard boots	64021220	Cross-country ski footwear	X	20%
64	6402	Other footwear with outer soles and uppers of rubber or plastics.	640212	Ski-boots, cross-country ski footwear and snowboard boots	64021230	Snowboard boots	X	21.1%
64	6402	Other footwear with outer soles and uppers of rubber or plastics.	640219	Other	64021910	Soccer; other football, baseball or bowling	X	21.1%
64	6402	Other footwear with outer soles and uppers of rubber or plastics.	640219	Other	64021990	Other	X	21.1%
64	6402	Other footwear with outer soles and uppers of rubber or plastics.	640220	Footwear with upper straps or thongs assembled to the sole by means of plugs	64022020	Of plastics	X	21.4%
64	6402	Other footwear with outer soles and uppers of rubber or plastics.	640230	Other footwear, incorporating a protective metal toe-cap	64023000	Other footwear, incorporating a protective metal toe-cap	X	19.4%
64	6402	Other footwear with outer soles and uppers of rubber or plastics.	640291	Covering the ankle	64029100	Covering the ankle	X	21.1%
64	6402	Other footwear with outer soles and uppers of rubber or plastics.	640299	Other	64029900	Other	X	21%
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640312	Ski-boots, cross-country ski footwear and snowboard boots	64031220	Cross-country ski footwear	X	20%
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640312	Ski-boots, cross-country ski footwear and snowboard boots	64031230	Snowboard boots	X	21.4%
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640319	Other	64031910	Soccer; other football or baseball	X	21.4%
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640319	Other	64031920	Riding, golf, hiking, climbing, curling, bowling, skating or training including track and running	X	21.4%
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640319	Other	64031990	Other	X	21.4%
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640320	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	X	20%
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640330	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	64033000	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	X	21.4%
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640340	Other footwear, incorporating a protective metal toe-cap	64034000	Other footwear, incorporating a protective metal toe-cap	X	21.4%
64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640351	Covering the ankle	64035100	Covering the ankle	X	20%

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(Negative List for all products)**

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	64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640359	Other	64035910	Women's footwear, valued at \$30.00 or more per pair	X 16%
	64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640359	Other	64035990	Other	X 21.4%
	64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640391	Covering the ankle	64039100	Covering the ankle	X 21.4%
	64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640399	Other	64039910	Valued at more than \$12.50 per pair	X 21.4%
	64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640399	Other	64039920	Women's footwear, valued at \$30.00 or more per pair	X 16%
	64	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	640399	Other	64039990	Other	X 21.4%
	64	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	640411	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	64041191	Hiking	X 21.4%
	64	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	640411	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	64041199	Other	X 21.4%
	64	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	640419	Other	64041990	Other	X 21.4%
	64	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	640420	Footwear with outer soles of leather or composition leather	64042000	Footwear with outer soles of leather or composition leather	X 20%
	64	6405	Other footwear.	640510	With uppers of leather or composition leather	64051000	With uppers of leather or composition leather	X 21.4%
	64	6405	Other footwear.	640520	With uppers of textile materials	64052010	Footwear with outer soles and uppers of wool felt	X 21.4%
	64	6405	Other footwear.	640520	With uppers of textile materials	64052090	Other	X 21.4%
	64	6405	Other footwear.	640590	Other	64059000	Other	X 21.4%
	64	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	640610	Uppers and parts thereof, other than stiffeners	64061011	Uppers, the external surface of which is 50% or more of textile material	X 19.4%
	64	6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	640610	Uppers and parts thereof, other than stiffeners	64061019	Other	X 19.4%
	65	6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	650510	Hair-nets	65051000	Hair-nets	X 19.4%
	65	6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	650590	Other	65059090	Other	X 19.4%
	68	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced	681250	Clothing, clothing accessories, footwear and headgear	68125000	Clothing, clothing accessories, footwear and headgear	X 19.4%
	70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	701931	Mats	70193190	Other	X 19.4%
	70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	701932	Thin sheets (voiles)	70193290	Other	X 19.4%
	70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	701940	Woven fabrics of rovings	70194090	Other	X 19.4%

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70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	701951	Of a width not exceeding 30cm	70195190	Other	X	19.4%
70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	701952	Of a width exceeding 30cm, plain weave, weighing less than 250g/m2, of filaments measuring per single yarn not more than 136tex	70195290	Other	X	19.4%
70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	701959	Other	70195990	Other	X	19.4%
70	7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	701990	Other	70199010	Other woven, knitted or braided articles	X	19.4%
72	7207	Semi-finished products of iron or non-alloy steel.	720711	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	72071100	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	X	2.8%
72	7207	Semi-finished products of iron or non-alloy steel.	720712	Other, of rectangular (other than square) cross-section	72071200	Other, of rectangular (other than square) cross-section	X	2.8%
72	7207	Semi-finished products of iron or non-alloy steel.	720719	Other	72071910	Rounds	X	2.8%
72	7207	Semi-finished products of iron or non-alloy steel.	720720	Containing by weight 0.25% or more of carbon	72072010	Blooms, billets, slabs, sheet bars or rounds	X	2.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720810	In coils, not further worked than hot-rolled, with patterns in relief	72081000	In coils, not further worked than hot-rolled, with patterns in relief	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720825	Of a thickness of 4.75mm or more	72082500	Of a thickness of 4.75mm or more	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720826	Of a thickness of 3mm or more but less than 4.75mm	72082600	Of a thickness of 3mm or more but less than 4.75mm	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720827	Of a thickness of less than 3mm	72082700	Of a thickness of less than 3mm	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720836	Of a thickness exceeding 10mm	72083600	Of a thickness exceeding 10mm	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720837	Of a thickness of 4.75mm or more but not exceeding 10mm	72083700	Of a thickness of 4.75mm or more but not exceeding 10mm	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720838	Of a thickness of 3mm or more but less than 4.75mm	72083800	Of a thickness of 3mm or more but less than 4.75mm	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720839	Of a thickness of less than 3mm	72083900	Of a thickness of less than 3mm	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720840	Not in coils, not further worked than hot-rolled, with patterns in relief	72084010	Of a thickness exceeding 10 mm	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720840	Not in coils, not further worked than hot-rolled, with patterns in relief	72084020	Of a thickness of 4.75mm or more but not exceeding 10mm, having a yield point below 355MPa	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720840	Not in coils, not further worked than hot-rolled, with patterns in relief	72084090	Other	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720851	Of a thickness exceeding 10mm	72085110	Rolled on four faces or in a closed box pass, of a width not exceeding 1,250mm and of a thickness exceeding 10mm, without patterns in relief	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720851	Of a thickness exceeding 10mm	72085190	Other	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720852	Of a thickness of 4.75mm or more but not exceeding 10mm	72085210	Having a minimum yield point of 355MPa, or rolled on four faces or in a closed box pass, of a width not exceeding 1,250mm, without patterns in relief	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720852	Of a thickness of 4.75mm or more but not exceeding 10mm	72085290	Other	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720853	Of a thickness of 3mm or more but less than 4.75mm	72085300	Of a thickness of 3mm or more but less than 4.75mm	X	4.8%
72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720854	Of a thickness of less than 3mm	72085400	Of a thickness of less than 3mm	X	4.8%

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72	7208	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	720890	Other	72089000	Other	X	6.9%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720915	Of a thickness of 3mm or more	72091510	Having a minimum yield point of 355MPa	X	5.1%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720915	Of a thickness of 3mm or more	72091590	Other	X	5%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720916	Of a thickness exceeding 1mm but less than 3mm	72091610	Having a minimum yield point of 275MPa	X	5.6%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720916	Of a thickness exceeding 1mm but less than 3mm	72091690	Other	X	5.6%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720917	Of a thickness of 0.5mm or more but not exceeding 1mm	72091710	Having a minimum yield point of 275MPa	X	5.6%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720917	Of a thickness of 0.5mm or more but not exceeding 1mm	72091790	Other	X	5.6%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720918	Of a thickness of less than 0.5mm	72091810	Having a minimum yield point of 275MPa	X	5.6%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720918	Of a thickness of less than 0.5mm	72091890	Other	X	5.6%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720925	Of a thickness of 3mm or more	72092510	Having a minimum yield point of 355MPa	X	4.8%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720925	Of a thickness of 3mm or more	72092590	Other	X	4.8%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720926	Of a thickness exceeding 1mm but less than 3mm	72092600	Of a thickness exceeding 1mm but less than 3mm	X	5.6%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720927	Of a thickness of 0.5mm or more but not exceeding 1mm	72092700	Of a thickness of 0.5mm or more but not exceeding 1mm	X	5.6%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720928	Of a thickness of less than 0.5mm	72092800	Of a thickness of less than 0.5mm	X	5.6%
72	7209	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	720990	Other	72099000	Other	X	7.1%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721011	Of a thickness of 0.5mm or more	72101100	Of a thickness of 0.5mm or more	X	5.4%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721012	Of a thickness of less than 0.5mm	72101200	Of a thickness of less than 0.5mm	X	5.6%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721020	Plated or coated with lead, including terne-plate	72102020	Of a thickness exceeding 4.75mm	X	4.8%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721030	Electrolytically plated or coated with zinc	72103000	Electrolytically plated or coated with zinc	X	5.6%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721041	Corrugated	72104100	Corrugated	X	5.6%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721049	Other	72104900	Other	X	5.6%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721050	Plated or coated with chromium oxides or with chromium and chromium oxides	72105000	Plated or coated with chromium oxides or with chromium and chromium oxides	X	5.3%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721061	Plated or coated with aluminium-zinc alloys	72106100	Plated or coated with aluminium-zinc alloys	X	5.6%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721069	Other	72106900	Other	X	5.6%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721070	Painted, varnished or coated with plastics	72107000	Painted, varnished or coated with plastics	X	5.4%
72	7210	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated.	721090	Other	72109000	Other	X	5.4%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
72	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.	721113	Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	72111300	Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	X	4.2%
72	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.	721114	Other, of a thickness of 4.75mm or more	72111400	Other, of a thickness of 4.75mm or more	X	4.8%
72	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.	721119	Other	72111900	Other	X	4.8%
72	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.	721123	Containing by weight less than 0.25% of carbon	72112310	Of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355MPa	X	5.6%
72	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.	721123	Containing by weight less than 0.25% of carbon	72112390	Other	X	5.3%
72	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.	721129	Other	72112910	Of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355MPa	X	5.6%
72	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.	721129	Other	72112990	Other	X	5.3%
72	7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated.	721190	Other	72119000	Other	X	6.9%
72	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	721210	Plated or coated with tin	72121000	Plated or coated with tin	X	5.5%
72	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	721220	Electrolytically plated or coated with zinc	72122010	Of steel of a thickness of less than 3mm and having a minimum yield point of 275MPa or of a thickness of 3mm or more and having a minimum yield point of 355MPa	X	5.5%
72	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	721220	Electrolytically plated or coated with zinc	72122090	Other	X	5.6%
72	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	721230	Otherwise plated or coated with zinc	72123000	Otherwise plated or coated with zinc	X	5.6%
72	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	721240	Painted, varnished or coated with plastics	72124000	Painted, varnished or coated with plastics	X	5.5%
72	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	721250	Otherwise plated or coated	72125090	Other	X	5.6%
72	7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated.	721260	Clad	72126000	Clad	X	5.6%
72	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	721310	Containing indentations, ribs, grooves or other deformations produced during the rolling process	72131000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	X	4.8%
72	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	721320	Other, of free-cutting steel	72132000	Other, of free-cutting steel	X	4.8%
72	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	721391	Of circular cross-section measuring less than 14mm in diameter	72139100	Of circular cross-section measuring less than 14mm in diameter	X	4.8%
72	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	721399	Other	72139910	Containing by weight less than 0.6% of carbon	X	4.8%
72	7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	721399	Other	72139990	Other	X	4.8%
72	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	721410	Forged	72141000	Forged	X	5.1%
72	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	721420	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	72142000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	X	4.8%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

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72	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	721430	Other, of free cutting steel	72143000	Other, of free cutting steel	X	4.8%
72	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	721491	Of rectangular (other than square) cross-section	72149100	Of rectangular (other than square) cross-section	X	4.8%
72	7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	721499	Other	72149900	Other	X	4.8%
72	7215	Other bars and rods of iron or non-alloy steel.	721510	Of free-cutting steel, not further worked than cold-formed or cold-finished	72151000	Of free-cutting steel, not further worked than cold-formed or cold-finished	X	5.6%
72	7215	Other bars and rods of iron or non-alloy steel.	721550	Other, not further worked than cold-formed or cold-finished	72155000	Other, not further worked than cold-formed or cold-finished	X	5.6%
72	7215	Other bars and rods of iron or non-alloy steel.	721590	Other	72159000	Other	X	5.6%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721610	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm	72161000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721621	L sections	72162100	L sections	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721622	T sections	72162200	T sections	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721631	U sections	72163100	U sections	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721632	I sections	72163200	I sections	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721633	H sections	72163300	H sections	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721640	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more	72164000	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721650	Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded	72165000	Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721661	Obtained from flat-rolled products	72166100	Obtained from flat-rolled products	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721669	Other	72166900	Other	X	4.8%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721691	Cold-formed or cold-finished from flat-rolled products	72169119	Other	X	5.6%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721691	Cold-formed or cold-finished from flat-rolled products	72169190	Other	X	7.1%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721699	Other	72169919	Other	X	5.6%
72	7216	Angles, shapes and sections of iron or non-alloy steel.	721699	Other	72169990	Other	X	7.1%
72	7217	Wire of iron or non-alloy steel.	721710	Not plated or coated, whether or not polished	72171000	Not plated or coated, whether or not polished	X	4%
72	7217	Wire of iron or non-alloy steel.	721720	Plated or coated with zinc	72172000	Plated or coated with zinc	X	4.8%
72	7217	Wire of iron or non-alloy steel.	721730	Plated or coated with other base metals	72173090	Other	X	4.8%
72	7217	Wire of iron or non-alloy steel.	721790	Other	72179010	Containing by weight less than 0.25% carbon	X	4.8%
72	7217	Wire of iron or non-alloy steel.	721790	Other	72179090	Other	X	4.8%
72	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	721891	Of rectangular (other than square) cross-section	72189110	Blooms, billets, slabs or sheet bars	X	2.8%
72	7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	721899	Other	72189910	Blooms, billets, rounds, slabs or sheet bars	X	2.8%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721911	Of a thickness exceeding 10mm	72191100	Of a thickness exceeding 10mm	X	7%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721912	Of a thickness of 4.75mm or more but not exceeding 10mm	72191200	Of a thickness of 4.75mm or more but not exceeding 10mm	X	7%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721913	Of a thickness of 3 mm or more but less than 4.75 mm	72191300	Of a thickness of 3 mm or more but less than 4.75 mm	X	7%

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(Negative List for all products)**

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72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721914	Of a thickness of less than 3mm	72191400	Of a thickness of less than 3mm	X	7%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721922	Of a thickness of 4.75mm or more but not exceeding 10mm	72192200	Of a thickness of 4.75mm or more but not exceeding 10mm	X	7%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721923	Of a thickness of 3mm or more but less than 4.75mm	72192300	Of a thickness of 3mm or more but less than 4.75mm	X	7%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721924	Of a thickness of less than 3mm	72192400	Of a thickness of less than 3mm	X	7%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721931	Of a thickness of 4.75mm or more	72193100	Of a thickness of 4.75mm or more	X	7%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721932	Of a thickness of 3mm or more but less than 4.75mm	72193200	Of a thickness of 3mm or more but less than 4.75mm	X	8.8%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721933	Of a thickness exceeding 1mm but less than 3mm	72193300	Of a thickness exceeding 1mm but less than 3mm	X	8.8%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721934	Of a thickness of 0.5mm or more but not exceeding 1mm	72193400	Of a thickness of 0.5mm or more but not exceeding 1mm	X	8.8%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721935	Of a thickness of less than 0.5mm	72193500	Of a thickness of less than 0.5mm	X	8.8%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721990	Other	72199010	Corrugated, cold-rolled, of a thickness not exceeding 4.75mm	X	8.8%
72	7219	Flat-rolled products of stainless steel, of a width of 600mm or more.	721990	Other	72199090	Other	X	7.1%
72	7220	Flat-rolled products of stainless steel, of a width of less than 600mm.	722011	Of a thickness of 4.75mm or more	72201100	Of a thickness of 4.75mm or more	X	7%
72	7220	Flat-rolled products of stainless steel, of a width of less than 600mm.	722012	Of a thickness of less than 4.75mm	72201200	Of a thickness of less than 4.75mm	X	7%
72	7220	Flat-rolled products of stainless steel, of a width of less than 600mm.	722020	Not further worked than cold-rolled (cold-reduced)	72202010	Of a thickness exceeding 4.75mm	X	7%
72	7220	Flat-rolled products of stainless steel, of a width of less than 600mm.	722020	Not further worked than cold-rolled (cold-reduced)	72202029	Other	X	8.8%
72	7220	Flat-rolled products of stainless steel, of a width of less than 600mm.	722090	Other	72209000	Other	X	7.1%
72	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	722211	Of circular cross-section	72221100	Of circular cross-section	X	7%
72	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	722219	Other	72221900	Other	X	7%
72	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	722220	Bars and rods, not further worked than cold-formed or cold-finished	72222000	Bars and rods, not further worked than cold-formed or cold-finished	X	8.8%
72	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	722230	Other bars and rods	72223000	Other bars and rods	X	8.8%
72	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	722240	Angles, shapes and sections	72224010	Not further worked than hot-rolled or cold-rolled	X	5.5%
72	7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	722240	Angles, shapes and sections	72224090	Other	X	7.1%
72	7223	Wire of stainless steel.	722300	Wire of stainless steel.	72230019	Other	X	4.8%
72	7223	Wire of stainless steel.	722300	Wire of stainless steel.	72230020	Coated or covered	X	5.5%
72	7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	722490	Other	72249010	Blooms, billets, rounds, slabs or sheet bars	X	2.8%
72	7225	Flat-rolled products of other alloy steel, of a width of 600mm or more.	722520	Of high speed steel	72252010	Cold-rolled or cold-drawn, of a thickness not exceeding 4.75mm	X	8.8%
72	7225	Flat-rolled products of other alloy steel, of a width of 600mm or more.	722520	Of high speed steel	72252090	Other	X	7%
72	7225	Flat-rolled products of other alloy steel, of a width of 600mm or more.	722530	Other, not further worked than hot-rolled, in coils	72253000	Other, not further worked than hot-rolled, in coils	X	7%
72	7225	Flat-rolled products of other alloy steel, of a width of 600mm or more.	722540	Other, not further worked than hot-rolled, not in coils	72254000	Other, not further worked than hot-rolled, not in coils	X	7%
72	7225	Flat-rolled products of other alloy steel, of a width of 600mm or more.	722550	Other, not further worked than cold-rolled (cold-reduced)	72255010	Of a thickness not exceeding 4.75mm	X	8.8%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

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72	7225	Flat-rolled products of other alloy steel, of a width of 600mm or more.	722550	Other, not further worked than cold-rolled (cold-reduced)	72255020	Of thickness exceeding 4.75mm	X	7%
72	7225	Flat-rolled products of other alloy steel, of a width of 600mm or more.	722591	Electrolytically plated or coated with zinc	72259100	Electrolytically plated or coated with zinc	X	7%
72	7225	Flat-rolled products of other alloy steel, of a width of 600mm or more.	722592	Otherwise plated or coated with zinc	72259200	Otherwise plated or coated with zinc	X	7%
72	7225	Flat-rolled products of other alloy steel, of a width of 600mm or more.	722599	Other	72259900	Other	X	7%
72	7226	Flat-rolled products of other alloy steel, of a width of less than 600mm.	722620	Of high speed steel	72262010	Cold-rolled, of a thickness not exceeding 4.75mm	X	8.8%
72	7226	Flat-rolled products of other alloy steel, of a width of less than 600mm.	722620	Of high speed steel	72262090	Other	X	7%
72	7226	Flat-rolled products of other alloy steel, of a width of less than 600mm.	722691	Not further worked than hot-rolled	72269100	Not further worked than hot-rolled	X	7%
72	7226	Flat-rolled products of other alloy steel, of a width of less than 600mm.	722692	Not further worked than cold-rolled (cold-reduced)	72269210	Of a thickness not exceeding 4.75mm	X	8.8%
72	7226	Flat-rolled products of other alloy steel, of a width of less than 600mm.	722692	Not further worked than cold-rolled (cold-reduced)	72269220	Of a thickness exceeding 4.75mm	X	7%
72	7226	Flat-rolled products of other alloy steel, of a width of less than 600mm.	722693	Electrolytically plated or coated with zinc	72269300	Electrolytically plated or coated with zinc	X	7%
72	7226	Flat-rolled products of other alloy steel, of a width of less than 600mm.	722694	Otherwise plated or coated with zinc	72269400	Otherwise plated or coated with zinc	X	7%
72	7226	Flat-rolled products of other alloy steel, of a width of less than 600mm.	722699	Other	72269900	Other	X	7%
72	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	722710	Of high speed steel	72271000	Of high speed steel	X	7%
72	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	722720	Of silico-manganese steel	72272000	Of silico-manganese steel	X	7%
72	7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	722790	Other	72279000	Other	X	7%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722810	Bars and rods, of high speed steel	72281010	Not further worked than hot-rolled	X	7%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722810	Bars and rods, of high speed steel	72281090	Other	X	8.8%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722820	Bars and rods, of silico-manganese steel	72282010	Not further worked than hot-rolled	X	7%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722820	Bars and rods, of silico-manganese steel	72282090	Other	X	8.8%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722830	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	72283000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	X	7%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722840	Other bars and rods, not further worked than forged	72284000	Other bars and rods, not further worked than forged	X	8.8%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722850	Other bars and rods, not further worked than cold-formed or cold-finished	72285000	Other bars and rods, not further worked than cold-formed or cold-finished	X	8.8%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722860	Other bars and rods	72286000	Other bars and rods	X	8.8%

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72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722870	Angles, shapes and sections	72287010	Not further worked than hot-rolled, cold-rolled, drawn or extruded	X	5.5%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722870	Angles, shapes and sections	72287090	Other	X	7%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722880	Hollow drill bars and rods	72288010	Not further worked than hot-rolled	X	7%
72	7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	722880	Hollow drill bars and rods	72288090	Other	X	8.8%
72	7229	Wire of other alloy steel.	722910	Of high speed steel	72291000	Of high speed steel	X	4.7%
72	7229	Wire of other alloy steel.	722920	Of silico-manganese steel	72292000	Of silico-manganese steel	X	5.2%
72	7229	Wire of other alloy steel.	722990	Other	72299000	Other	X	4.9%
73	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	730110	Sheet piling	73011010	Not further worked than hot-rolled	X	4.8%
73	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	730110	Sheet piling	73011090	Other	X	7.1%
73	7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	730120	Angles, shapes and sections	73012000	Angles, shapes and sections	X	7.1%
73	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (730210	Rails	73021020	For railway, new, of iron or non-alloy steel	X	4.8%
73	7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (730210	Rails	73021090	Other	X	5.5%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730410	Line pipe of a kind used for oil or gas pipelines	73041010	Of an external diameter exceeding 265mm	X	6.4%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730410	Line pipe of a kind used for oil or gas pipelines	73041021	Of iron or non-alloy steel	X	7.1%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730410	Line pipe of a kind used for oil or gas pipelines	73041022	Of alloy steel	X	8.5%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730429	Other	73042900	Other	X	4.8%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730431	Cold-drawn or cold-rolled (cold-reduced)	73043100	Cold-drawn or cold-rolled (cold-reduced)	X	2.8%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730439	Other	73043900	Other	X	7.1%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730441	Cold-drawn or cold-rolled (cold-reduced)	73044110	Of an external diameter of less than 19mm	X	3.2%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730441	Cold-drawn or cold-rolled (cold-reduced)	73044190	Other	X	3.2%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730449	Other	73044900	Other	X	8.5%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730451	Cold-drawn or cold-rolled (cold-reduced)	73045100	Cold-drawn or cold-rolled (cold-reduced)	X	3.2%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730459	Other	73045900	Other	X	8.5%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730490	Other	73049011	Of iron or non-alloy steel	X	2.8%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730490	Other	73049012	Of alloy steel	X	3.2%
73	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	730490	Other	73049090	Other	X	8.5%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730511	Longitudinally submerged arc welded	73051100	Longitudinally submerged arc welded	X	6.4%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730512	Other, longitudinally welded	73051200	Other, longitudinally welded	X	6.4%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730519	Other	73051900	Other	X	6.4%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730520	Casing of a kind used in drilling for oil or gas	73052000	Casing of a kind used in drilling for oil or gas	X	0.7%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730531	Longitudinally welded	73053110	Of iron or non-alloy steel	X	7.1%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730531	Longitudinally welded	73053120	Of alloy steel	X	8.5%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730539	Other	73053910	Of iron or non-alloy steel	X	7.1%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730539	Other	73053920	Of alloy steel	X	8.5%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730590	Other	73059010	Of iron or non-alloy steel	X	7.1%
73	7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel.	730590	Other	73059020	Of alloy steel	X	8.5%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730610	Line pipe of a kind used for oil or gas pipelines	73061010	Of an external diameter exceeding 265mm	X	6.4%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730610	Line pipe of a kind used for oil or gas pipelines	73061021	Of iron or non-alloy steel	X	7.1%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730610	Line pipe of a kind used for oil or gas pipelines	73061022	Of alloy steel	X	8.5%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730620	Casing and tubing of a kind used in drilling for oil or gas	73062000	Casing and tubing of a kind used in drilling for oil or gas	X	4.8%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730630	Other, welded, of circular cross-section, of iron or non-alloy steel	73063000	Other, welded, of circular cross-section, of iron or non-alloy steel	X	7.1%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730640	Other, welded, of circular cross-section, of stainless steel	73064000	Other, welded, of circular cross-section, of stainless steel	X	8.5%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730650	Other, welded, of circular cross-section, of other alloy steel	73065000	Other, welded, of circular cross-section, of other alloy steel	X	8.5%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730660	Other, welded, of non-circular cross-section	73066010	Of iron or non-alloy steel	X	7.1%

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(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730660	Other, welded, of non-circular cross-section	73066020	Of alloy steel	X	8.5%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730690	Other	73069010	Of iron or non-alloy steel	X	7.1%
73	7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	730690	Other	73069020	Of alloy steel	X	8.5%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730711	Of non-malleable cast iron	73071110	Not further worked than forged or bent to shape, whether or not deburred or descaled	X	6.8%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730711	Of non-malleable cast iron	73071190	Other	X	8.1%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730719	Other	73071910	Not further worked than forged or bent to shape, whether or not deburred or descaled	X	6.8%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730719	Other	73071990	Other	X	8.1%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730721	Flanges	73072110	Not further worked than forged or bent to shape, whether or not deburred or descaled	X	5.4%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730721	Flanges	73072190	Other	X	9.6%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730722	Threaded elbows, bends and sleeves	73072210	Sleeves	X	8.5%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730722	Threaded elbows, bends and sleeves	73072290	Other	X	9.6%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730723	Butt welding fittings	73072300	Butt welding fittings	X	9.6%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730729	Other	73072910	Not further worked than forged or bent to shape, whether or not deburred or descaled	X	5.4%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730729	Other	73072990	Other	X	9.6%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730791	Flanges	73079110	Not further worked than forged or bent to shape, whether or not deburred or descaled	X	5.4%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730791	Flanges	73079191	Of iron or non-alloy steel	X	8.1%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730791	Flanges	73079192	Of alloy steel other than stainless steel	X	9.6%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730792	Threaded elbows, bends and sleeves	73079211	Sleeves	X	7.1%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730792	Threaded elbows, bends and sleeves	73079219	Other	X	8.1%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730792	Threaded elbows, bends and sleeves	73079221	Sleeves	X	8.5%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730792	Threaded elbows, bends and sleeves	73079229	Other	X	9.6%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730793	Butt welding fittings	73079310	Of iron or non-alloy steel	X	5.7%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730799	Other	73079910	Not further worked than forged or bent to shape, whether or not deburred or descaled	X	5.4%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730799	Other	73079991	Of iron or non-alloy steel	X	8%
73	7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	730799	Other	73079992	Of alloy steel other than stainless steel	X	9.5%
73	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	731210	Stranded wire, ropes and cables	73121020	Ropes and cables, to be employed in the operation of logging, including removal of the log from stump to skidway, log dump, or common or other carrier, but excluding use for guy ropes or for braking logs going down grade	X	5.6%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
73	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	731210	Stranded wire, ropes and cables	73121090	Other	X	6.4%
73	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	731300	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	73130010	Barbed wire	X	4.8%
73	7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	731300	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	73130090	Other	X	6.4%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731412	Endless bands for machinery, of stainless steel	73141200	Endless bands for machinery, of stainless steel	X	5.6%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731413	Other endless bands for machinery	73141390	Other	X	5.6%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731414	Other woven cloth, of stainless steel	73141400	Other woven cloth, of stainless steel	X	5.6%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731419	Other	73141990	Other	X	5.6%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731420	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more	73142000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more	X	7.1%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731431	Plated or coated with zinc	73143100	Plated or coated with zinc	X	5.6%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731439	Other	73143900	Other	X	5.6%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731441	Plated or coated with zinc	73144100	Plated or coated with zinc	X	5.6%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731442	Coated with plastics	73144200	Coated with plastics	X	5.6%
73	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	731449	Other	73144900	Other	X	5.6%
73	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	731700	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	73170010	Cut nails	X	0.6¢/kg
73	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	731700	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	73170020	Wire roofing nails; wire nails of a length of 25mm or more	X	1.23¢/kg
73	7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	731700	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	73170090	Other	X	7.1%
85	8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	852812	Colour	85281293	Other, non-high definition, having a single picture tube intended for direct viewing (non-projection-type), with a video display diagonal exceeding 35.56cm	X	6%

**Canadian HS Tariff Lines not covered by Canada's General Preferential Tariff in 1997
(Negative List for all products)**

	Heading	Heading Description	Sub-Heading	Sub-Heading Description	Tariff Item	1997 8 Digit HS Tariff Description	1997 GPT Rate	1997 MFN Rate
87	8708	Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.	870829	Other	87082995	Seat covers of textile materials	X	19.5%
88	8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	880400	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	88040010	Parachutes (including dirigible parachutes) and rotochutes	X	19.4%
94	9401	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.	940190	Parts	94019020	Of textile fabrics for seats of tariff item No. 9401.10.00	X	19.4%
94	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or	940430	Sleeping bags	94043000	Sleeping bags	X	19.4%
94	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or	940490	Other	94049010	Outer coverings solely of cotton	X	17.6%
94	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or	940490	Other	94049020	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	X	19.4%
94	9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or	940490	Other	94049090	Other	X	19.4%
94	9406	Prefabricated buildings.	940600	Prefabricated buildings.	94060020	Air-supported buildings	X	19.4%
95	9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	950670	Ice skates and roller skates, including skating boots with skates attached	95067011	Ice skates	X	19.9%
95	9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	950670	Ice skates and roller skates, including skating boots with skates attached	95067012	Roller skates	X	19.9%
95	9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	950699	Other	95069970	Shin-guards and elbow or shoulder pads excluding those for football; waist, thigh and hip protective equipment	X	19.4%
96	9607	Slide fasteners and parts thereof.	960720	Parts	96072011	Containing man-made fibres	X	16.1%
96	9607	Slide fasteners and parts thereof.	960720	Parts	96072019	Other	X	17.6%
96	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	961210	Ribbons	96121010	Woven, of man-made fibres, other than those of a width of 30 mm or less and permanently put up in cartridges	X	19.4%
96	9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	961210	Ribbons	96121020	Other, containing man-made fibres	X	19.4%

APPENDIX IV

LIST OF COUNTRIES WITH APPLICABLE TARIFF TREATMENTS

Countries with which Canada has no tariff arrangements are accorded General Tariff (section 46). They include Albania, The Democratic People's Republic of Korea, Libya, and Oman. In order to qualify for General Preferential Tariff treatment, a special certificate of origin entitled "Form A" is required.

Insert list

APPENDIX V

HANDICRAFTS

This Memorandum outlines and explains the conditions under which designated handicrafts are admissible under code 2955 of Schedule II to the *Customs Tariff*.

Legislation

Code 2955 reads as follows:

"Handicraft goods designated by Order to the Governor in Council, originating in a country entitled to the benefits of the General Preferential Tariff, when certified by the Government of the country of origin or by any other authority in the country of origin recognized by the Minister as competent for that purpose:

- (a) to be handicraft products with traditional or artistic characteristics that are typical of the geographical region where produced, and
- (b) to have acquired their essential characteristic by the handiwork of individual craftsmen.

Under such regulations as the Minister may make ..."

Regulations

ORDER RESPECTING THE DESIGNATION OF HANDICRAFT GOODS FOR THE PURPOSES OF
CODE 2955 OF SCHEDULE II TO THE *CUSTOMS TARIFF*

Short Title

1. This Order may be cited as the *Handicraft Goods Order*.

Interpretation

2. In this Order,

"geographical region", in respect of any handicraft goods, means the country, being a country whose goods have been extended the benefits of the General Preferential Tariff pursuant to section 35 of the *Customs Tariff*, in which the handicraft goods were produced and includes any specific region within that country; (*région géographique*)

"traditional or artistic characteristics", in respect of any handicraft goods, means

- (a) any form or decoration used traditionally by the indigenous people, or
 - (b) any form or decoration that represents any national, territorial or religious symbol of the geographical region in which the goods were produced.
3. (1) Any goods listed in the schedule that
 - (a) possess traditional or artistic characteristics that are typical of the geographical region in which they were produced, and
 - (b) acquired the traditional or artistic characteristics described in paragraph (a) by the handiwork of individual craftsmen

are hereby designated for the purpose of code 2955 to the *Customs Tariff*.

(2) For the purpose of subsection (1), handicraft goods shall be deemed not to possess traditional or artistic characteristics if

- (a) the goods are utilitarian goods with no distinguishing form or decoration;
- (b) the goods are a copy or imitation, by whatever means, of traditional, decorative, artistic or indigenous products of any country other than the country in which they originate; or
- (c) the goods were produced in large quantities by sophisticated tools or by moulding.

(3) For the purpose of subsection (1), handicraft goods shall be deemed not to have acquired traditional or artistic characteristics by the handiwork of individual craftsmen

- (a) in the case of all the goods described in the schedule, unless the handicraft goods were produced
 - (i) by an individual craftsman, and
 - (ii) by the use of tools held by hand or tools not powered by machines, other than those powered by hand power or foot power;
- (b) in the case of the goods described in items 1 and 9 of the schedule, if more than their primary shape is attained by mechanically powered tools or machines; and
- (c) in the case of the goods described in item 6 of the schedule that are composed wholly or in chief part of leather that has been finished beyond tanning other than by individual craftsmen.

SCHEDULE

(section 3)

1. The following articles, if composed wholly or in chief part by value of wood, namely, puppets, musical instruments (other than guitars, viols, harpsichords or copies of antique instruments), gourds ad calabashes, incense burners, retables, fans, screens, lacquer ware, hand-carved picture frames, hand-carved figurines of animals, religious symbols and statuettes.

2. The following articles, if composed wholly or in chief part by value of bread dough, namely, ornaments, mirrors, figurines.

3. The following articles, if composed wholly or in chief part by value of clay, namely, hookahs, nargiles, candelabra, incense burners.

4. The following articles, if composed wholly or in chief part by weight of vegetable fibres or vegetable materials other than linen, cotton or corn husks, namely, figurines, fans, hats, musical instruments, toys, sitkas, greeting cards and wall hangings.

5. The following articles, if composed wholly or in chief part by value of paper or papier mâché, namely, figurines, masks, baskets, artistic cut-outs.

6. The following articles, if composed wholly or in chief part by value of

leather or hide, namely, puppets, bellows, pouffes, bottle cases, wine or water bottles, jugs.

7. The following articles, if composed wholly or in chief part by value of coconut shell, namely, figurines, costume jewelry, beads, belts, hair pins, buttons, lamp bases, and key holders.

8. The following articles, if composed wholly or in chief part by value of mother of pearl, horn, shell including tortoiseshell, or coral, namely, musical instruments, chimes, combs, fans, costume jewelry, beads, belts, hair pins, wall and table decor, buttons, lamp bases, and key holders.

9. The following articles, if composed wholly or in chief part by value of base metals, iron, steel, tin, copper, pewter, bronze, brass, namely, hookahs, nargiles, musical instruments, bells, gongs, incense burners, masks, adzes, mattocks, finger and keyhole plates, door handles and locks, hinges and latches, samovars, kukris, machetes.

10. The following articles, if composed wholly or in chief part by value of glass, namely, bracelets, nargiles, hookahs.

11. The following articles, if composed wholly or in chief part by weight of wool or cotton, namely, fabrics decorated with crewel embroidery, hand-woven semi-finished wall hangings on back strap looms, reverse hand-sewn appliqué wall hangings, and dhurries.

12. The following articles, if composed wholly or in chief part by value of stone, namely, lanterns.

Ministerial Regulations

REGULATIONS RESPECTING THE IMPORTATION OF HANDICRAFT GOODS FROM COUNTRIES ENTITLED TO THE GENERAL PREFERENTIAL TARIFF

Short Title

1. These Regulations may be cited as the *Handicrafts Import Code 2955 Regulations*.

Interpretation

2. In these Regulations, "Minister" means the Minister of National Revenue.

Application

3. These Regulations apply to handicraft goods designated by order of the Governor in Council pursuant to code 2955 of Schedule II to the *Customs Tariff*.

Certificate

4. Handicraft goods may be classified under code 2955 of Schedule II to the *Customs Tariff* on production of a certificate in duplicate.

(a) in the form set out in the schedule and containing the information required therein; and

(b) signed by a representative of

(i) the government of the country of origin, or

(ii) any other authorized person in the country of origin

recognized by the Minister as competent for that purpose.

SCHEDULE

(section 4)

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

GUIDELINES AND GENERAL INFORMATION

1. The following comments are intended to explain the administrative policy and to assist in the classification of goods under code 2955 of Schedule II 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.

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

4. For the purpose of this Memorandum, handicraft goods shall be deemed **not** 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;
- (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.