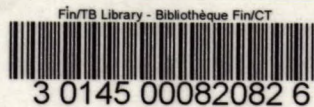


* RESERVE
HF1733
C2T37

Tariff concessions agreed by Canada in the
multilateral trade negotiations under the
General Agreement on Tariffs and Trade,
June 1979.



HF1733
C2T37

TARIFF CONCESSIONS

agreed by

CANADA

in the

**Multilateral Trade
Negotiations**

under the

**General Agreement on
Tariffs and Trade**

June 1979



**Department of Finance
Canada**

**Ministère des Finances
Canada**

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CANADIAN TARIFF CONCESSIONS SCHEDULE – INTRODUCTORY NOTES

1. This is a schedule of concessions made under the Most-Favoured-Nation Tariff by Canada in the Multilateral Trade Negotiations (MTN). The rates of duty in the column entitled "Base Rate of Duty" are, in most cases, the rates which Canada "bound" in previous GATT negotiations. Canada is free to apply rates lower than its "bound" rates. Where the present applied rates of duty are lower than the "bound" rates this is indicated in brackets in the base rate column. The rates in the column entitled "Concession Rate of Duty" are the new "bound" rates.

2. The rates of duty set out in the "concession rate" column have been agreed by Canada on the understanding that its concession rates and those of its trading partners will, as a general rule, be fully implemented in eight equal annual stages beginning January 1, 1980. Canada reserves the right to modify or suspend its concessions should any of its trading partners suspend the application of this general rule.

3. Exceptions to the general rule described above, insofar as Canadian concessions are concerned, are noted in the schedule. In addition, implementation of the concession rates on certain steel and textiles will not commence until January 1, 1982 and implementation of concessions on certain chemicals will be deferred until the USA and EEC begin implementing their concessions on similar products. A list of tariff items affected is annexed. Moreover, in the event that the implementation of specific concessions made by other participants, other than those specified in notes to their schedules, is deferred, extended or suspended, Canada reserves the right to take compensatory action.

4. A number of Canada's concession rates are explicitly conditional on certain actions being taken by our trading partners. The tariff reductions will not begin unless and until these conditions are met. If met, the final dates for full implementation of the concessions will not necessarily be January 1, 1987. Items where such conditions apply are identified by footnotes in the schedule.

5. Canada reserves the right to modify, suspend or withdraw its concessions on textiles and textile products should its trading partners modify, suspend or withdraw their concessions in this sector.

6. This schedule is being released subject to final technical verification in Geneva.

SCHEDULE V — (CANADA)

ANNEX

37301-1 to 38800-1 inclusive

39200-1 to 39220-1 inclusive

39600-1 to 40104-1 inclusive

52010-1 to 54325-1 inclusive

55301-1 to 56820-1 inclusive

57000-1 to 57902-1 inclusive

92901-1 to 92945-2 inclusive

93201-1 to 93213-1 inclusive

93901-1 to 93907-1 inclusive

SCHEDULE V — (CANADA)

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1
SCHEDULE V – (CANADA)

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

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

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

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SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

Toriff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
3915-1	Starch or flour of sago, cassava, or rice per pound	1 ct.	0.75 ct.
3920-1	Rice meal, rice feed, rice polish, rice bran, rice shorts per pound	$\frac{3}{4}$ ct. (Free)	Free
4505-1	Prepared cereal foods, in packages not exceeding twenty-five pounds weight each	$17\frac{1}{2}$ p.c. (10 p.c.)	10 p.c.
4600-1	Prepared cereal foods, n.o.p.	$12\frac{1}{2}$ p.c. (7 $\frac{1}{2}$ p.c.)	7.5 p.c.
5100-1	Pot, pearl, rolled, roasted or ground barley	20 p.c. (10 p.c.)	10 p.c.
5200-1	Barley, n.o.p. per bushel	7 $\frac{1}{2}$ cts.	5 cts.
5410-1	Corn grits, n.o.p.	7 $\frac{1}{2}$ p.c.	4.5 p.c.
Ex.5500-1	Yellow dent corn per bushel	8 cts.	5 cts.
5505-1	Grain sorghum per bushel	8 cts.	5 cts.
5600-1	Oats per bushel	4 cts.	Free
5800-1	Rye per bushel	6 cts.	Free
5900-1	Rye meal or flour per barrel	25 cts.	Free
6300-1	Rice, cleaned per one hundred pounds	50 cts. (25 cts.)	25 cts.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.		

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V – (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

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

SCHEDULE V -- (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V – (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

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

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SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V -- (CANADA)

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

SCHEDULE V - (CANADA)

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

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

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

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

SCHEDULE V -- (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
<p data-bbox="251 343 278 363">**</p> <p data-bbox="194 433 278 453">42700-6</p>	<p data-bbox="312 343 1082 399">Machines, n.o.p., and accessories, attachments, control equipment and tools for use therewith; parts of the foregoing:</p> <p data-bbox="343 433 1082 1725"> Combination excavating and transporting scrapers; Speed regulators of the electro-mechanical type for hydraulic and steam turbines; Centrifugally cast paper machine roll shells; Nailing machines, woodworking; Saw sharpening machines, woodworking; Can making machines; Textile industry machines, namely: spinning and related machines, weaving machines, including Jacquard machines and Dobby looms, knitting machines, bleaching and dyeing machines, industrial sewing machines; Tobacco processing/preparing machines; Shoemaking industry machines, not including moulding machines; Glass making machines, not including furnaces; Ice cube makers and dispensers; Hand-held pneumatic and hydraulic powered tools; Water coolers, office-type drinking fountains with integrally incorporated refrigeration units; Automobile air conditioners when imported in "kits" complete; Commercial laundry machines, namely: washer-extractors, centrifugal extractors, flatwork ironers; Cheese making machines, including cheese dyeing machines, but not including cheese presses and vats; Processed breakfast cereal food manufacturing machines; Pasta making machines, including macaroni making machines; Fish skinning, deheading and grinding machines; Feed pellet mills; Confectionery industry manufacturing machines, namely: chocolate coating, enrobing, tempering moulding machines, candy pulling and extruding machines, chewing gum making machines, cotton candy making machines; Self-propelled crawler machines, commonly known as bulldozers, with blades; Bottle washing machines, bottle filling machines, bottle capping machines, and any combination thereof, for use by the beverage industry; Locomotive type cranes and derricks; Paper and paperboard converting machines; Paper testing machines and paper laminating machines; Sash type gang saws; Ultra-sonic cleaners, other than for washing cases; Tape embossing machines; </p> <p data-bbox="1028 1705 1082 1725">(con.)</p>		

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

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
<p data-bbox="281 343 312 363">**</p> <p data-bbox="227 423 312 473">42700-6 (con.)</p>	<p data-bbox="343 343 1113 403">Machines, n.o.p., and accessories, attachments, control equipment and tools for use therewith; parts of the foregoing:</p> <p data-bbox="374 423 1113 870"> Stone working machines; Lime slaker machines; Button making machines; Pencil lead extrusion machines; Toothbrush making machines; Venetian blind making machines; Slide fastener making machines; Bone working machines; Soft ice-cream making and dispensing machines; Popcorn making machines; Slush drink making and dispensing machines; Roller milling machines for refining sugar; Portable air conditioners, 55 lbs. or less in weight, up to 6,000 BTU in capacity, not including window type; Counter-top electric dishwashers; Flour mills, domestic; Parts of the foregoing. All of the foregoing to include, subject to tariff item 42700-3, accessories, attachments, control equipment including jacquards and tools for use therewith; parts of the foregoing </p>	<p data-bbox="1144 940 1213 960">15 p.c.</p>	<p data-bbox="1282 940 1352 960">†† Free</p>
<p data-bbox="227 980 312 999">42700-7</p>	<p data-bbox="374 980 1113 1725"> Metal working machines, namely: die casting machines; forging and cold heading machines; grinding machines, except bench and pedestal types; shapers and gear makers or generators, but not to include key slotting machines; machining centres; planing machines; broaching machines; engraving machines, but not including milling machines; countersinking machines; pantograph machine tools; nibbling machines; notching machines; perforating machines; pipe threading machines; pointing machines; punching machines; routing machines; screw-making machines; tapping machines; thread-cutting machines; thread-rolling machines; ultra-sonic, hi-frequency cutting machines; electro-chemical cutting machines; electrical discharge cutting machines; conduit bending machines; polishing machines, over 10 h.p.; </p> <p data-bbox="1059 1695 1113 1715">(con.)</p>		

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

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

SCHEDULE V - (CANADA)

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

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under Gatt.

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

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
44100-1	Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other firearms, n.o.p.; cartridge cases, cartridges, primers, percussion caps, wads or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material	20 p.c.	11.3 p.c.
44100-2	Shot shell loaders	20 p.c.	Free
44105-1	All tools and machinery necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada, under regulations prescribed by the Minister	† Free	Free
44110-1	All materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any factory, to be established in Canada for the manufacture of rifles, for the Government of Canada, under regulations prescribed by the Minister	† Free	Free
44115-1	Steel imported by manufacturers for use in their own factories in manufacturing rough unfinished parts of rifles, when such parts are to be used in rifles to be made for the Government of Canada, under regulations prescribed by the Minister	† Free	Free
44120-1	Gun barrels, in single tubes, forged, rough-bored	† Free	Free
44125-1	Guns and rifles of a class or kind not made in Canada; parts thereof	7½ p.c. 15 p.c. 17½ p.c. (7½ p.c.)	5.5 p.c. 5.5 p.c. 5.5 p.c.
44130-1	Metal parts, n.o.p., when imported by manufacturers of shotguns, to be used exclusively in the manufacture of shotguns, in their own factories	17½ p.c.	10.2 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

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

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

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SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

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SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

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

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

SCHEDULE V - (CANADA)

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

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

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SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
GROUP X			
COTTON, FLAX, HEMP, JUTE AND OTHER FIBRES, AND SILK, WOOL, AND MANUFACTURES THEREOF			
52010-1	Cotton fibres, n.o.p., and carded sliver, wholly of cotton	5 p.c.	Free
	Yarns and rovings, including threads, cords and twines, wholly of cotton:		
52101-1	Singles, n.o.p.	17½ p.c.	12.5 p.c.
	For use in the manufacture of cotton sewing thread or Schiffli embroidery thread:		
52102-1	Singles	10 p.c.	6.8 p.c.
52103-1	Plied	10 p.c.	7.5 p.c.
	For use in the manufacture of crochet, knitting, darning or embroidery cottons to be packaged for sale at retail for household use:		
52104-1	Singles	10 p.c.	Free
52105-1	Plied	10 p.c.	6.8 p.c.
52106-1	Of count seventy or finer, when imported by manufacturers for use in the manufacture of levers' lace	† Free	Free
52107-1	Other, n.o.p.	17½ p.c.	12.5 p.c.
52108-1	Mercerized yarns of count seventy-five and finer	17½ p.c.	Free
	Woven fabrics, wholly of cotton:		
52201-1	Not bleached, mercerized nor coloured, n.o.p.	17½ p.c.	15 p.c.
52202-1	Bleached or mercerized, not coloured, n.o.p.	20 p.c.	17.5 p.c.
52203-1	Coloured, n.o.p.	20 p.c.	17.5 p.c.
52204-1	Composed of yarns of counts of one hundred or more, including all such fabrics in which the average of the count of warp and weft yarns is one hundred or more, not including labels or name-tapes	20 p.c. (Free)	Free

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

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SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V – (CANADA)

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

SCHEDULE V - (CANADA)

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

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

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
69900-1	Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins; anatomical preparations and skeletons or parts thereof; and specimens, models and wall diagrams for illustration of natural history for universities, schools and public museums	† Free	Free
	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz.:		
71001-1	Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n.o.p.	† Free	Free
71002-1	Usual coverings containing goods subject to any <i>ad valorem</i> duty, when not included in the invoice value of the goods they contain If, in the case of sales of like goods by the exporter in the ordinary course of trade in the country of export, the value of the usual coverings is included in the invoice value of the goods they contain, then for the purposes of items 71001-1 and 71002-1 the value of the usual coverings shall be added to and be deemed to be included in the invoice value of the goods they contain and be deemed not to be charged separately on the invoice.	7½ p.c.	5.5 p.c.
71100-1	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited Duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "n.o.p." in any other tariff item nor shall it be deemed to apply to prepared foods and beverages, ingredients therefor, for human consumption or to ingredients for animal and poultry feeds. When the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty that would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which exceeds in value any other single component material in its condition as found in the article.	17½ p.c.	10.2 p.c.
71100-2	Roofing granules, whether or not coloured or coated	15 p.c.	9.2 p.c.

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

Tariff Item Number	Description of Products	Base Rate of Duty (Applied Rate)	Concession Rate of Duty
	92838 -- Sulphates (including alums) and persulphates:		
92838-2	Aluminum ammonium sulphate, not calcined	10 p.c.	8.5 p.c.
92838-3	Aluminum potassium sulphate, not calcined	10 p.c.	8.5 p.c.
92838-4	Aluminum sodium sulphate, not calcined	10 p.c.	8.5 p.c.
92838-5	Aluminum sulphate, basic or normal	10 p.c.	Free
92838-6	Barium sulphate	10 p.c.	8.5 p.c.
92838-7	Calcium sulphate	10 p.c. (Free)	Free
92838-8	Chromium potassium sulphate	10 p.c. (Free)	Free
92838-9	Chromium sulphate, basic	10 p.c. (Free)	Free
92838-10	Cupric sulphate	10 p.c.	6.8 p.c.
92838-11	Ferrous sulphate, other than exsiccated U.S.P.	10 p.c.	8.5 p.c.
92838-12	Potassium sulphate containing, in the dry state, more than 52 per cent by weight of K_2O , less than 99 per cent pure	15 p.c. (Free)	Free
92838-13	Sodium sulphate acid (sodium hydrogen sulphate)	15 p.c. (Free)	Free

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

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

SCHEDULE V - (CANADA)

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

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SCHEDULE V – (CANADA)

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

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V – (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

† Base rate not bound under GATT.

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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

SCHEDULE V - (CANADA)

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