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IMPORT ANALYSIS

MINERAL ACOUSTIC CEILING TILES

JULY TO DECEMBER 1984

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Government
of Canada

Regional Industrial
Expansion

Gouvernement
du Canada

Expansion industrielle
régionale

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MINERAL ACOUSTIC CEILING TILES

JULY TO DECEMBER 1984



Further information available from:

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- REFERENCES:
- (1) Customs Tariff: Items 19200-1,
19200-2, 19200-5, 19200-6 & 71100-1
 - (2) Canadian International Trade
Classification (Cat. #65-502E,
Statistics Canada)
 - (3) Imports by Commodities
(Cat. #65-007, Statistics Canada)
Commodity Codes 494-07 & 494-09

SECTION I

SCOPE OF ANALYSIS

This report is based on a detailed examination of Revenue Canada Customs invoices covering imports of mineral acoustic ceiling tiles during the months July to December 1984. The following Canadian International Trade Classification (C.I.T.C.) Import Commodity Codes apply:

494-07-10 Mineral Acoustic Ceiling Tiles and Panels
494-09-90 Acoustic Ceiling Tiles and Panels, not elsewhere specified

SECTION II

ANALYSIS OF IMPORTS

Imports of mineral acoustic ceiling tiles, as reported on documents examined for the period July to December 1984, amounted to a total quantity of 27,334,583 square feet valued at \$9,234,255 (selling price). All shipments originated from the United States.

Mineral ceiling tiles having a size of 5/8" X 24" X 48" accounted for 20,370,062 square feet or 75 per cent of the total quantity.

Mineral ceiling tiles shipped by truck accounted for 20,311,108 square feet or 74 per cent of the total quantity.

The exchange rate during the period analyzed varied from \$1.295 to \$1.335.

Full details of the analysis are provided in the following tables.

NOTE: Dollar values shown are based on selling price F.O.B. plant, in Canadian dollars. This selling price represents the value paid by the importer, excluding all freight, packing and insurance costs when specified. All trade discounts when applicable are also deducted from the selling price.

TABLE 1

SUMMARY - MINERAL TYPE CEILING TILES

JULY 1982 TO DECEMBER 1984

	<u>Quantity</u> (Sq. Ft.)	<u>Value</u> (\$)	<u>Average Unit Price</u> (\$)
July to December 1982 (1)	16,779,335	5,744,167	.3423
January to June 1983 (2)	18,620,489	6,122,979	.3288
July to December 1983 (3)	22,706,606	7,067,279	.3112
January to June 1984 (4)	26,508,383	8,541,140	.3222
July to December 1984 (5)	<u>27,334,583</u>	<u>9,234,255</u>	.3378
TOTAL	111,949,396	36,709,820	

SOURCE: (1) Import Analysis Pub. No. 83005-B
 (2) Import Analysis Pub. No. 83011-B
 (3) Import Analysis Pub. No. 84006-B
 (4) Import Analysis Pub. No. 84016-B
 (5) Import Analysis Pub. No. 85012-B

GRAPH I

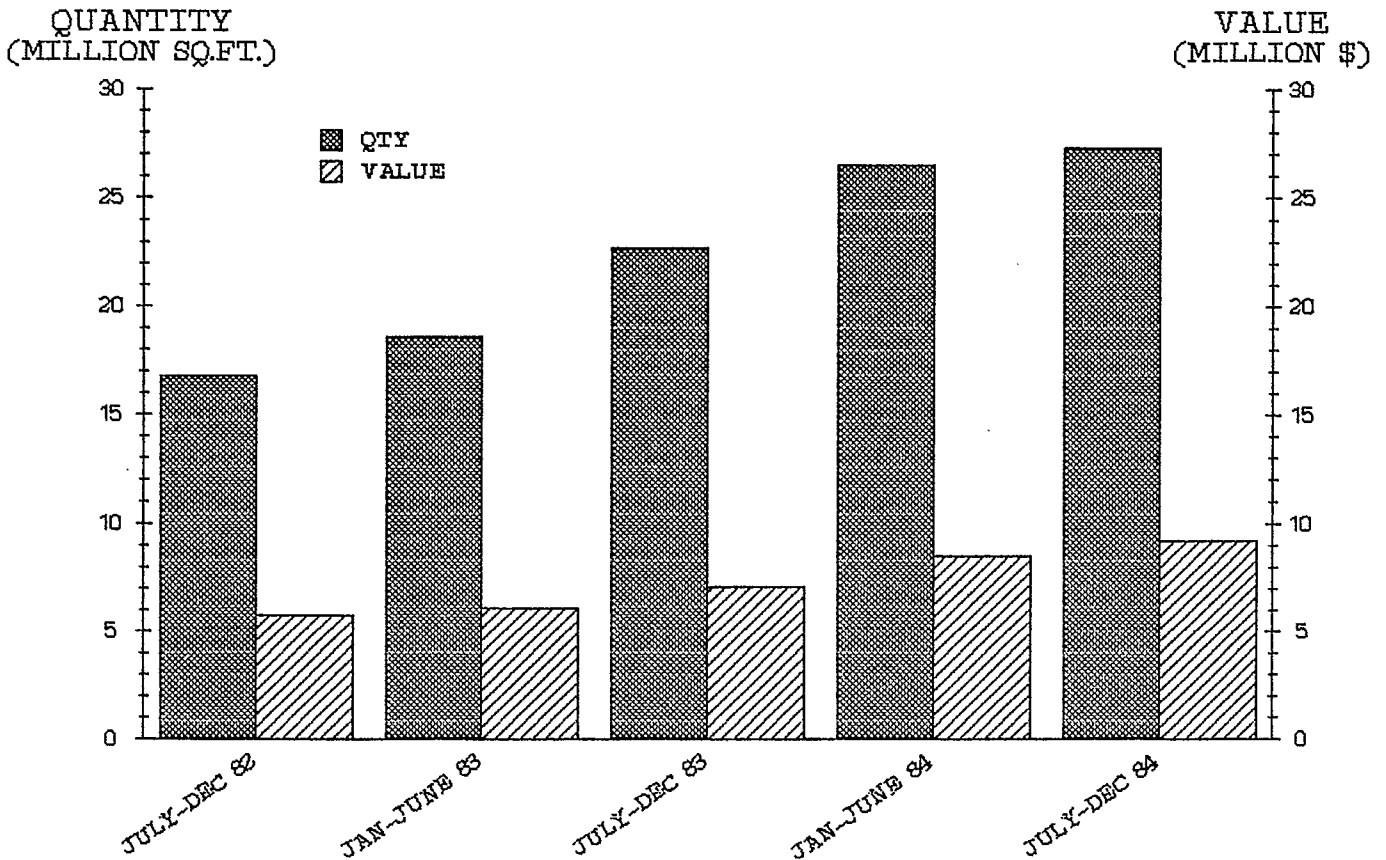


TABLE 2
IMPORTS OF MINERAL ACOUSTIC CEILING TILES

JULY TO DECEMBER 1984

<u>Size</u> (In.)	<u>Unit Price</u> <u>Range</u> (¢ Per Sq. Ft.)	<u>Quantity</u> (Sq. Ft.)	<u>Selling</u> <u>Price</u> (\$)	<u>Fire</u> <u>Rated</u> (Sq. Ft.)
1/2 X 12 X 12	20 to 49	532,101	175,666	
	50 to 80	<u>90,276</u>	<u>55,934</u>	
		622,377	231,600	
1/2 X 24 X 48	19 to 34	374,208	96,813	
	35 to 50	<u>75,264</u>	<u>29,033</u>	
		449,472	125,846	
1/2 (1)		<u>12,800</u>	<u>11,275</u>	
TOTAL - 1/2" THICKNESS		1,084,649	368,721	
9/16 X 24 X 24	55 to 85	90,208	58,665	
5/8 X 12 X 12	34 to 54	66,168	33,776	1,088
	55 to 59	23,260	13,132	2,784
	60 to 64	30,072	18,582	
	65 to 74	48,668	31,946	
	75 to 84	11,748	9,259	9,168
	85 and Over	<u>5,648</u>	<u>7,770</u>	448
		185,564	114,465	

NOTE: (1) Not further identified

TABLE 2

(Continued)

IMPORTS OF MINERAL ACOUSTIC CEILING TILESJULY TO DECEMBER 1984

<u>Size</u> (In.)	<u>Unit Price</u> <u>Range</u> (¢ Per Sq. Ft.)	<u>Quantity</u> (Sq. Ft.)	<u>Selling</u> <u>Price</u> (\$)	<u>Fire</u> <u>Rated</u> (Sq. Ft.)
5/8 X 20 X 60	25 to 34	172,384	55,303	
	35 to 64	<u>50,239</u>	<u>24,926</u>	
		222,623	80,229	
5/8 X 24 X 24	20 to 29	271,456	72,623	
	30 to 34	154,048	49,976	65,856
	35 to 39	40,006	14,772	
	40 to 44	80,640	34,171	
	45 to 49	195,104	90,650	352
	50 to 54	75,296	39,800	6,000
	55 to 59	46,536	26,566	9,312
	60 to 74	26,372	16,274	21,948
	75 and Over	<u>12,628</u>	<u>13,046</u>	9,960
	902,086	357,878		
5/8 X 24 X 48	Up to 19	155,440	25,305	
	20 to 24	5,982,814	1,312,686	65,556
	25 to 29	9,695,454	2,541,213	2,424,836
	30 to 34	3,359,570	1,068,576	2,791,864
	35 to 39	296,400	108,364	72,576
	40 to 44	189,376	78,968	76,800
	45 to 49	73,088	34,809	6,912
	50 to 59	24,496	12,904	11,568
	60 to 69	159,704	105,745	15,464
	70 to 79	71,712	53,026	5,888

TABLE 2 (Continued)

IMPORTS OF MINERAL ACOUSTIC CEILING TILES

JULY TO DECEMBER 1984

<u>Size</u> (In.)	<u>Unit Price</u> <u>Range</u> (¢ Per Sq. Ft.)	<u>Quantity</u> (Sq. Ft.)	<u>Selling</u> <u>Price</u> (\$)	<u>Fire</u> <u>Rated</u> (Sq. Ft.)
5/8 X 24 X 48 (cont'd)	80 to 89	49,824	42,948	38,464
	90 to 99	148,248	140,219	125,328
	100 to 109	141,952	149,526	137,728
	110 and Over	<u>21,984</u>	<u>51,537</u>	1,216
		20,370,062	5,725,826	
5/8 X 24 X 60	20 to 24	261,600	59,933	
	25 to 29	396,000	104,602	12,000
	30 and Over	<u>51,120</u>	<u>22,397</u>	2,800
		708,720	186,932	
5/8 X 19 1/8 X 57 3/4)				
5/8 X 20 9/16 X 55 1/8)				
5/8 X 27 3/4 X 27 3/4) (2)	20 to 69	142,814	45,851	58,840
5/8 X 30 X 60)				
5/8 X 36 X 48)				
		<hr/>	<hr/>	
TOTAL - 5/8" THICKNESS		22,531,869	6,511,181	

NOTE: (2) - Aggregated to preserve confidentiality

TABLE 2

(Continued)

IMPORTS OF MINERAL ACOUSTIC CEILING TILESJULY TO DECEMBER 1984

<u>Size</u> (In.)	<u>Unit Price</u> <u>Range</u> (¢ Per Sq. Ft.)	<u>Quantity</u> (Sq. Ft.)	<u>Selling</u> <u>Price</u> (\$)	<u>Fire</u> <u>Rated</u> (Sq. Ft.)
3/4 X 12 X 12	60 to 74	45,240	29,995	144
	75 to 99	62,168	58,026	
	100 and over	<u>55,128</u>	<u>58,491</u>	8,000
		162,536	146,512	
3/4 X 12 X 24) 3/4 X 20 X 60)(2)	50 to 109	16,014	14,647	
3/4 X 24 X 24	30 to 59	135,576	78,277	28,944
	60 to 64	149,956	93,935	18,720
	65 to 69	180,280	122,608	816
	70 to 74	143,064	104,015	19,584
	75 to 84	47,736	38,388	
	85 to 99	144,736	133,895	22,688
	100 to 124	67,080	70,422	9,368
	125 to 139	51,456	69,472	
	140 to 150	52,139	75,451	
	200 and over	<u>5,448</u>	<u>14,510</u>	2,064
	977,471	800,973		
3/4 X 24 X 48	30 to 49	123,472	52,366	4,160
	50 to 54	242,640	126,851	
	55 to 59	164,624	93,566	64
	60 to 69	72,160	45,935	16,832
	70 to 79	105,792	78,458	128

NOTE: (2) Aggregated to preserve confidentiality

TABLE 2

(Continued)

IMPORTS OF MINERAL ACOUSTIC CEILING TILESJULY TO DECEMBER 1984

<u>Size</u> (In.)	<u>Unit Price</u> <u>Range</u> (¢ Per Sq. Ft.)	<u>Quantity</u> (Sq. Ft.)	<u>Selling</u> <u>Price</u> (\$)	<u>Fire</u> <u>Rated</u> (Sq. Ft.)
3/4 X 24 X 48 (cont'd)	80 to 89	63,888	53,603	
	90 and over	<u>14,560</u>	<u>13,459</u>	
		787,136	464,238	
TOTAL - 3/4" THICKNESS		1,943,157	1,426,370	
7/8 X 24 X 24	40 to 490	20,864	47,402	2,560
7/8 (1)	70 and over	<u>25,632</u>	<u>29,889</u>	
TOTAL - 7/8" THICKNESS		46,496	77,291	
<u>Size</u> (MM)				
16 X 500 X 1500)				
16 X 594 X 1194)				
16 X 600 X 600)				
16 X 600 X 1200) (2)	20 to 165	496,756	154,401	
16 X 600 X 1500)				
16 X 720 X 1494)				
19 X 600 X 750)				
(1)		<u>1,141,448</u>	<u>637,626</u>	92,382
GRAND TOTAL		27,334,583	9,234,255	

NOTES: (1) Not further identified

(2) Aggregated to preserve confidentiality

TABLE 3

IMPORTS OF MINERAL ACOUSTIC CEILING TILES BY PROVINCE OF CONSIGNEE

JULY TO DECEMBER 1984

<u>Size</u> (In.)	<u>Quantity</u> (Sq. Ft.)	<u>B.C.</u>	<u>Alta</u>	<u>Sask.</u>	<u>Man.</u> (- % of Quantity -)	<u>Ont.</u>	<u>Que.</u>	<u>N.B.</u>	<u>N.S.</u>	<u>Nfld</u>
1/2 X 12 X 12	622,377	11	21	-	4	38	19	7	-	-
1/2 X 24 X 48	449,472	13	23	-	10	34	15	5	-	-
1/2 (1)	12,800	9	59	-	34	-	-	-	-	-
9/16 X 24 X 24	90,208	4	25	-	8	54	7	2	-	-
5/8 X 12 X 12	185,564	11	6	9	7	57	5	-	5	-
5/8 X 20 X 60	222,623	45	-	-	-	53	2	-	-	-
5/8 X 24 X 24	902,086	5	8	3	4	55	23	*	2	*
5/8 X 24 X 48	20,370,062	9	9	4	4	51	18	2	3	*
5/8 X 24 X 60	708,720	13	21	2	1	41	19	1	2	-
5/8 X 19 1/8 X 57 3/4)										
5/8 X 20 9/16 X 55 1/8)										
5/8 X 27 3/4 X 27 3/4)(2)	142,814	39	5	46	1	9	-	-	-	-
5/8 X 30 X 60)										
5/8 X 36 X 48)										
3/4 X 12 X 12	162,536	6	6	2	2	44	40	-	-	-
3/4 X 12 X 24)										
3/4 X 20 X 60)(2)	16,014	-	-	7	-	89	4	-	-	-

NOTES: * - Less than 1 per cent
 (1) - Not further identified
 (2) - Aggregated to preserve confidentiality
 All percentages are rounded

TABLE 3 (Continued)

IMPORTS OF MINERAL ACOUSTIC CEILING TILES BY PROVINCE OF CONSIGNEE

JULY TO DECEMBER 1984

<u>Size</u> (In.)	<u>Quantity</u> (Sq. Ft.)	<u>B.C.</u>	<u>Alta</u>	<u>Sask.</u>	<u>Man.</u> (- % of Quantity -)	<u>Ont.</u>	<u>Que.</u>	<u>N.B.</u>	<u>N.S.</u>	<u>Nfld</u>
3/4 X 24 X 24	977,471	6	15	7	2	48	22	*	*	*
3/4 X 24 X 48	787,136	7	1	2	*	42	44	-	3	*
7/8 X 24 X 24	20,864	-	10	-	-	76	14	-	-	-
7/8 (1)	25,632	10	-	-	-	-	90	-	-	-
<u>Size</u>										
<u>(MM)</u>										
16 X 500 X 1500)										
16 X 594 X 1194)										
16 X 600 X 600)										
16 X 600 X 1200) (2)	496,756	18	16	17	29	17	3	-	*	-
16 X 600 X 1500)										
16 X 720 X 1494)										
19 X 600 X 750)										
(1)	1,141,448	14	6	6	27	14	13	-	9	11
TOTAL	27,334,583									

NOTES: * - Less than 1 per cent
 (1) - Not further identified
 (2) - Aggregated to preserve confidentiality
 All percentages are rounded

TABLE 4

IMPORTS OF MINERAL ACOUSTIC CEILING TILES BY PROVINCE OF CONSIGNEE

SHIPPED BY TRUCK

JULY TO DECEMBER 1984

Size (In.)	Quantity (Sq. Ft.)	B.C.	Alta	Sask.	Man. (- % of Quantity -)	Ont.	Que.	N.B.	N.S.	Nfld
1/2 X 12 X 12	420,072	1	-	-	5	55	29	10	-	-
1/2 X 24 X 48	265,344	-	-	-	8	59	25	8	-	-
1/2 (1)	4,400	-	-	-	100	-	-	-	-	-
9/16 X 24 X 24	67,008	-	-	-	8	59	25	8	-	-
5/8 X 12 X 12	127,648	8	-	1	9	80	2	-	-	-
5/8 X 20 X 60	222,623	-	-	-	45	53	2	-	-	-
5/8 X 24 X 24	761,046	4	3	1	4	63	25	-	-	-
5/8 X 24 X 48	15,453,632	5	4	3	4	64	20	*	-	-
5/8 X 24 X 60	505,520	5	16	1	1	57	20	-	-	-
5/8 X 19 1/8 X 57 3/4)										
5/8 X 20 9/16 X 55 1/8)										
5/8 X 27 3/4 X 27 3/4) (2)	80,694	-	8	82	-	10	-	-	-	-
5/8 X 30 X 60)										
5/8 X 36 X 48)										
3/4 X 12 X 12	162,536	6	6	2	2	44	40	-	-	-
3/4 X 12 X 24)										
3/4 X 20 X 60) (2)	15,814	-	-	-	-	95	5	-	-	-
3/4 X 24 X 24	808,487	4	11	-	2	57	26	*	-	-
3/4 X 24 X 48	575,064	2	-	-	-	52	46	-	-	-

NOTES: * - Less than 1 per cent

(1) - Not further identified

(2) - Aggregated to preserve confidentiality

All percentages are rounded

TABLE 4 (Continued)

IMPORTS OF MINERAL ACOUSTIC CEILING TILES BY PROVINCE OF CONSIGNEE

SHIPPED BY TRUCK

JULY TO DECEMBER 1984

<u>Size</u> (In.)	<u>Quantity</u> (Sq. Ft.)	<u>B.C.</u>	<u>Alta</u>	<u>Sask.</u>	<u>Man.</u> (- % of	<u>Ont.</u> Quantity	<u>Que.</u>)	<u>N.B.</u>	<u>N.S.</u>	<u>Nfld</u>
7/8 X 24 X 24	18,024	-	-	-	-	85	15	-	-	-
7/8 (1)	23,032	-	-	-	-	-	100	-	-	-
<u>Size</u> (MM)										
16 X 500 X 1500)										
16 X 594 X 1194)										
16 X 600 X 600)										
16 X 600 X 1200) (2)	218,034	*	17	26	10	39	8	-	-	-
16 X 600 X 1500)										
16 X 720 X 1494)										
19 X 600 X 750)										
(1)	583,129	3	1	-	45	27	24	-	-	-
TOTAL	20,311,108									

NOTES: * Less than 1 per cent
 (1) - Not further identified
 (2) - Aggregated to preserve confidentiality
 All percentages are rounded

TABLE 5

IMPORTS OF MINERAL ACOUSTIC CEILING TILES

IMPORT MARKET CONCENTRATION

JULY TO DECEMBER 1984

A. Canada-Wide

	<u>Quantity</u>	
	<u>(Sq. Ft.)</u>	<u>(%)</u>
Top 3 consignees *	9,601,131	35
Top 6 consignees	13,925,931	51
All consignees	27,334,583	100

B. By Region of Consignee

	<u>Consignees West of Ontario</u>		<u>Consignees in Ontario</u>		<u>Consignees East of Ontario</u>		1 14 1
	<u>(Sq. Ft.)</u>	<u>(%)</u>	<u>(Sq. Ft.)</u>	<u>(%)</u>	<u>(Sq. Ft.)</u>	<u>(%)</u>	
Top 3 consignees in each region	3,257,443	41	9,601,131	74	3,198,151	49	
Top 6 consignees in each region	4,773,228	61	11,471,895	88	4,677,135	72	
All consignees in each region	7,856,958	100	12,971,971	100	6,505,654	100	

NOTE: * "Top consignees" are the largest importers of ceiling tiles

TABLE 6

IMPORTS BY TARIFF APPLICATION OF MINERAL ACOUSTIC CEILING TILES

JULY TO DECEMBER 1984

Tariff item applications of imports during the period analyzed are listed below in descending order according to square feet. (See Section V for individual tariff item descriptions.)

<u>Tariff Item</u>	<u>Quantity</u> (Sq. Ft.)	<u>% of Total</u> <u>Quantity</u>	<u>Value</u> (<u>\$</u>)	<u>% of Total</u> <u>Value</u>
19200-1	17,668,727	65	5,947,347	64
19200-5	5,615,810	21	1,769,612	19
71100-1	1,504,774	5	526,698	6
19200-6	1,490,160	5	532,197	6
19200-2	<u>1,055,112</u>	4	<u>458,401</u>	5
GRAND TOTAL	27,334,583		9,234,255	

NOTE: All percentages are rounded

SECTION III

CANADIAN IMPORTERS

Importers of mineral acoustic ceiling tiles during the period July to December 1984 are listed below in alphabetical order.

<u>NAME</u>	<u>ADDRESS</u>
ABCA Contracting Ltd.	Richmond, B.C.
Acousti-Iso Inc.	Sherbrooke, Québec
Alpine Drywall & Plastering Ltd.	Saskatoon, Saskatchewan
Ascot Acoustics Ltd.	Vancouver, B.C.
	Delta, B.C.
B.C. Acoustical Specialties Ltd.	Vancouver, B.C.
Beaver Lumber Co. Ltd.	Winnipeg, Manitoba
	Calgary, Alberta
	Mississauga, Ontario
	Surrey, B.C.
Benton & Overbury Ltd.	Edmonton, Alberta
Burke Interior Systems Ltd.	Rexdale, Ontario
CWECO Canada Ltd.	Toronto, Ontario
Canadian Gypsum Co. Ltd.	Gatineau, Québec
Canexel Inc.	Thunder Bay, Ontario
Chimo Building Center	Winnipeg, Manitoba
D. Phillips Acoustic Services	St. Catharines, Ontario
Design-Build Niagara Inc.	Montréal, Québec
Domtar Construction Materials	Delson, Québec
	Vancouver, B.C.
	Malton, Ontario
Ducam Ceiling & Wall Systems of Oshawa Ltd.	Oshawa Ontario
F. Drexel Co.	Burnaby, B.C.
	Saskatoon, Saskatchewan
Fox-Richardson Ltd.	Rexdale, Ontario
Frank Browne Acoustics (1975) Ltd.	Kelowna, B.C.
Guilfords Ltd.	Dartmouth, N.S.
	St. John's, Nfld
Home Ceiling Center	Edmonton, Alberta
I.B. Acoustics Ltd.	Vancouver, B.C.
Interior Building Supplies Co. Ltd.	Windsor, Ontario
J.A. MacDonald Ltd.	London, Ontario
J.E. Smith Contracting Ltd.	Hamilton, Ontario
Knudsens Painters & Decorators	Thunder Bay, Ontario
Labbe-Leech Interiors	Edmonton, Alberta
Labrosse Partition Ltd.	Orleans, Ontario
Leonard Hewson Ltd.	Brantford, Ontario
Les Construction Michael Johnson Québec Ltée	Lachine, Québec
Les Entreprises Nortec Inc.	Ville Vanier, Québec
Les Plafonneurs du Nord Inc.	Chicoutimi, Québec
Les Systèmes Intérieurs Atlas Inc.	Granby, Québec
Losereit Sales & Service Ltd.	Kitchener, Ontario

CANADIAN IMPORTERS (Continued)

Malex Building Products Ltd.	Windsor, Ontario
Marfoglia, A. & Sons Ltd.	Montréal, Québec
Michel Gagnon Ltée	Québec, Québec
Monarch Acoustical Contractors	Abbotsford, B.C.
Murphy & Morrow	Ottawa, Ontario
Northwood Building Material	Winnipeg, Manitoba
A Div. of Northwood Mills Ltd.	Edmonton, Alberta
	Moncton, N.B.
	Brampton, Ontario
	Boucherville, Québec
Oldershaw Building	Chatham, Ontario
Ontario Acoustic Supply Ltd.	Toronto, Ontario
	Ottawa, Ontario
Patch Acoustical Service Ltd.	Dorval, Québec
Pelletier Acoustique Inc.	Montréal, Québec
Prestige Acoustics Ltd.	Waterloo, Ontario
Services d'Acoustiques St-Laurent Ltée	Montréal, Québec
Side Acoustique Inc.	Cap de la Madeleine, Québec
Skeates Plastering Ltd.	Waterloo, Ontario
Soundtex Interiors Ltd.	Calgary, Alberta
St-Laurent-Bibeau (1980) Inc.	Montréal, Québec
Tad Distributors Ltd.	Burnaby, B.C.
Total Distributors Ltd.	N. Vancouver, B.C.
Trans-Ontario Ceiling & Wall	Weston, Ontario
Trillium Wall and Ceiling Spec. Ltd.	Victoria, B.C.
VFB Acoustics Ltd.	Richmond, B.C.
Valières Insulation Inc.	Lévis, Québec
Windsor Building Supplies Ltd.	Surrey, B.C.
Windsor Plywood (Camdon Investments)	Winnipeg, Manitoba
Winroc Gypsum Supply (B.C.) Ltd.	New Westminster, B.C.
Wm. Clark Interiors Ltd.	Winnipeg, Manitoba
Wood Cogger Ltd.	Regina, Saskatchewan

SECTION IV

FOREIGN EXPORTERS TO CANADA

Major exporters to Canada of products shown in Section II of this report, who reported imports valued at \$80,000 and over, are listed below in descending order of dollar value. These exporters accounted for 99 per cent of the total analyzed value of \$9,234,255.

<u>UNITED STATES</u>		<u>% of Value</u> (<u>\$</u>)
Armstrong World Industries Inc.	Lancaster, PA	6,307,821
Celotex Corp.	L'Anse, MI	1,116,189
U.S. Gypsum Co.	Greenville, MS)	1,173,930
Drexel Contracting Inc.	Redmond, WA)*	
Conwed Corp.	Cloquet, MN)	245,691
National Gypsum Co.	Mobile, AL)*	
Ceiling & Interior Systems Supply Inc.	Seattle, WA)	278,109
Emert & Zednik Co. Inc.	Portland, OR)*	
Interior Building Supplies	Detroit, MI)	

NOTE: * Aggregated to preserve confidentiality

SECTION V

CANADIAN AND FOREIGN TARIFFS

CANADA

Acoustic mineral ceiling tiles included in this analysis were dutiable under the following most commonly applied tariff items.

<u>Tariff Item</u>	<u>Description</u>	<u>British Preferential Tariff</u>	<u>Most Favoured Nation Tariff</u>	<u>General Tariff</u>	<u>General Preferential Tariff</u>	<u>U.K. & Ireland</u>
	Tarred paper and prepared roofings (including shingles), tiles and lay-in panels for ceilings, 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.....1984	11.4%	11.4%	35%	**Free	11.4%
	.....1985	10.7%	10.7%	35%	**Free	10.7%
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 cut to size or shape.....1984	9.7%	9.7%	35%	**Free	9.7%
	.....1985	8.6%	8.6%	35%	**Free	8.6%
19200-5*	Tiles and lay-in panels, other than hardboard, for ceiling, n.o.p.....1984	11.4%	11.4%	35%	7.5%	11.4%
	.....1985	10.7%	10.7%	35%	7%	10.7%
19200-6*	Tiles and lay-in panels, other than hardboard, for ceilings, not cut to size or shape.....1984	9.7%	9.7%	35%	6%	9.7%
	.....1985	8.6%	8.6%	35%	5.5%	8.6%

* Pending passage by Parliament of the Notice of Ways and Means Motion tabled on April 19, 1983. Entries made under these tariff items will be accepted "Subject to Amendment".

** Pending passage by Parliament of the Notice of Ways and Means Motion tabled on April 19, 1983, entries made under the General Preferential Tariff will be accepted "Subject to Amendment".

CANADIAN AND FOREIGN TARIFFS (Continued)

<u>Tariff Item</u>	<u>Description</u>	<u>British Preferential Tariff</u>	<u>Most Favoured Nation Tariff</u>	<u>General Tariff</u>	<u>General Preferential Tariff</u>	<u>U.K. & Ireland</u>
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.....1984	12.9%	12.9%	25%	8.5%	12.9%
	.....1985	12%	12%	25%	8%	12%

(United States falls within MFN category)

Tariff items and rates of duty are subject to change and need to be verified by direct reference to:

Tariff Programs
Revenue Canada
Customs and Excise
Ottawa, Ontario
K1A 0L5
Tel: (613) 996-6595

FOREIGN COUNTRIES

Inquiries concerning tariffs and other government trade regulations in foreign countries should be directed to:

Trade Information Centre
International Bureaux
External Affairs Canada
Ottawa, Ontario
K1A 0G2
Tel: (613) 993-6435

