



SISTEMA GENERALIZADO DE PREFERENCIAS

MANUAL SOBRE EL ESQUEMA DEL CANADÁ

**Proyecto cooperación técnica de la UNCTAD sobre el acceso a los
mercados, leyes comerciales y preferencias (INT/97/A06)**

UNCTAD/ITCD/TSB/Misc.66

Diciembre de 2001

GE.01-53436 (S) 040202 070202



Las denominaciones empleadas en esta comunicación y la forma en que aparecen presentados los datos que contiene no implican, de parte de la Secretaría de las Naciones Unidas, juicio alguno sobre la condición jurídica de países, territorios, ciudades o zonas, o de sus autoridades, ni respecto de la delimitación de sus fronteras o límites.



ÍNDICE

| | |
|--|--|
| PREFACIO | |
| 1. ANTECEDENTES..... | |
| 2. PRODUCTOS INCLUIDOS | |
| 3. CUANTÍA DE LAS REDUCCIONES ARANCELARIAS | |
| 4. MEDIDAS DE SALVAGUARDIA | |
| 5. NORMAS DE ORIGEN | |
| 6. PRODUCTOS DE ARTESANÍA..... | |
| 7. TRATO ESPECIAL A LOS PAÍSES MENOS ADELANTADOS | |
| 8. OTROS TRATOS PREFERENCIALES ARANCELARIOS | |

Anexos

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



PREFACIO

El presente Manual ofrece en forma sucinta información sobre las ventajas arancelarias otorgadas a los países en desarrollo en virtud del esquema de preferencias generalizadas del Canadá, y sobre las condiciones en que las mercancías pueden acogerse al trato preferencial al ser importadas en el Canadá. Se proporcionan algunas informaciones sobre otras dos concesiones de preferencias que tienen interés para algunos países en desarrollo y una descripción del régimen especial que se aplica a los productos de artesanía.

El Manual ha sido preparado por el proyecto de cooperación técnica de la UNCTAD sobre el acceso a los mercados, leyes comerciales y preferencias (INT/97/A06) principalmente para su utilización en el marco de actividades de proyectos.

Debe observarse que la descripción de los productos se presenta en función del Sistema Armonizado de Descripción y Codificación de Productos en el que se basa el arancel aduanero del Canadá. La secretaría de la UNCTAD agradece la asistencia y cooperación del Gobierno canadiense en la preparación del presente Manual.

Aunque está basado en textos oficiales, el Manual no puede considerarse un sustituto de esos textos. Puede obtenerse información adicional dirigiéndose a:

Origin and Valuation Policy Division
Trade Policy and Interpretation
Directorate Revenue Canada
9th Floor, Sir Richard Scott Building
K1A 0L5
Ottawa, Ontario
Canada
Tel.: (613) 954-6860
Fax: (613) 952-0162



1. ANTECEDENTES

La legislación canadiense por la que se aplica un sistema de preferencias arancelarias en favor de los países en desarrollo entró en vigor el 1º de julio de 1974, como parte de un esfuerzo internacional concertado llevado a cabo por los países industrializados a fin de ayudar a los países en desarrollo a que aumentaran sus exportaciones e incrementaran así sus ingresos en divisas.

Después de un período inicial de diez años, el esquema canadiense se prorrogó en 1984, introduciéndose una serie de mejoras, entre ellas la inclusión de un mayor número de productos. En 1994 el esquema volvió a prorrogarse hasta 2004.

En 1995 se modificaron los derechos fijados y los productos incluidos en el Arancel Preferencial General (APG)¹ a fin de tener en cuenta los efectos de la erosión sobre el margen de preferencias de la Ronda Uruguay de Negociaciones Comerciales Multilaterales. Esta revisión tuvo por resultado un aumento del número de productos incluidos así como una reducción de los tipos de derechos APG.

El 1º de septiembre de 2000, el Canadá añadió otras 570 partidas arancelarias² a la lista de partidas arancelarias exentas del pago de derechos en beneficio de los países menos adelantados (PMA). Entre estas nuevas partidas figura una amplia gama de productos agrícolas y pesqueros, así como algunas otras mercancías industriales, como hierro y acero, productos químicos, juguetes y juegos.

2. PRODUCTOS INCLUIDOS

El Canadá concede preferencias arancelarias a determinados productos

agrícolas e industriales de interés para la exportación de los países en desarrollo. Estos productos, como ciertos textiles, calzado, productos de la industria química, plásticos e industrias afines, aceros especiales y tubos electrónicos, están excluidos del esquema.

¹ El APG es la designación canadiense del esquema de su sistema generalizado de preferencias.

² La lista de estas 570 partidas arancelarias se incluye como anexo III.



3. CUANTÍA DE LAS REDUCCIONES ARANCELARIAS

Los derechos APG varían, desde la entrada en franquicia hasta las reducciones en los derechos correspondientes al trato de nación más favorecida (NMF). En el anexo V figura una lista detallada de productos incluidos en el esquema y a los que se aplican los derechos APG o el trato PMA. El arancel aduanero actualizado del Canadá para 2001 puede encontrarse en la siguiente dirección de Internet: http://www.ccradrc.gc.ca/customs/general/publications/customs_tariff_toc2001-e.html.

4. MEDIDAS DE SALVAGUARDIA

De conformidad con el artículo XIX del Acuerdo General sobre Aranceles Aduaneros y Comercio (GATT-1994), el Canadá puede adoptar medidas de emergencia, retirando o modificando las preferencias concedidas, en relación con productos importados en tales cantidades o en tales condiciones que causen o amenacen causar perjuicios graves a los productores nacionales de artículos semejantes o directamente competitivos. En virtud de la legislación, el Tribunal de Comercio Internacional del Canadá puede recibir instrucciones del Ministerio de Finanzas para investigar toda denuncia presentada por un productor canadiense en el sentido de que ha sufrido o puede sufrir perjuicios debido a factores relacionados con el Código Antidumping y el Código de Subvenciones y Derechos Compensatorios de la Organización Mundial del Comercio (OMC) (GATT-1994). Si comprueba que hay un perjuicio prima facie y estima que la eliminación de la concesión APG podría remediarlo, realizará una investigación pública y formulará recomendaciones al Gobierno. Según la recomendación del Tribunal de Comercio Internacional del Canadá, el Gobierno puede retirar la concesión APG o establecer contingentes arancelarios.

5. NORMAS DE ORIGEN

Para poder acogerse a los aranceles APG y al acceso en franquicia en favor de los PMA, los productos de los países beneficiarios deberán satisfacer los criterios para la determinación del origen y la norma de la expedición directa prescritos por el Canadá. El origen de los productos debe estar justificado con las pruebas documentales necesarias.

Se incluye como anexo IV la reglamentación oficial del Canadá sobre normas de



origen a los efectos del APG: Memorando D11-4-4, de 30 de marzo de 2001.

a) Productos totalmente obtenidos en el país de origen

Se considera que los siguientes productos son productos de buena fe de un país beneficiario y que se han originado en el país beneficiario:

- a) Productos minerales extraídos del suelo o de los fondos marinos del país;
- b) Productos vegetales cosechados en el país;
- c) Animales vivos, nacidos y criados en el país;
- d) Productos obtenidos en el país de animales vivos;
- e) Productos obtenidos de la caza o de la pesca en el país;
- f) Productos de la pesca en el mar y otros productos marinos extraídos por buques del país;
- g) Productos fabricados a bordo de buques-factoría del país, exclusivamente de productos mencionados en el apartado f);
- h) Desperdicios y desechos resultantes de procesos de fabricación en el país;
- i) Artículos usados del país que se importen en el Canadá con el fin exclusivo de aprovecharlos para la recuperación de materias primas; y
- j) Mercancías producidas en el país a base exclusivamente de productos mencionados en los apartados a) a h).

b) Productos con insumos importados

Los productos que han sido fabricados en un país beneficiario total o parcialmente con materiales, partes o componentes procedentes del exterior del país o de origen indeterminado o desconocido se considerará que han sido cultivados, producidos o fabricados de buena fe en el



país beneficiario si el valor³ de los insumos importados no es superior al 40% o, en el caso de un país menos adelantado, al 60% del precio en fábrica⁴ de las mercancías embaladas para su expedición al Canadá (criterio del porcentaje).

Acumulación global e insumos procedentes del país otorgante de preferencias

Al calcular el margen máximo de insumos importados permitido a los países beneficiarios del APG (40%) se considerarán originarios del país beneficiario todos los materiales utilizados en la fabricación o producción de las mercancías que sean originarios de otro país beneficiario del APG (acumulación global) o del Canadá (norma relativa al insumo procedente del país otorgante de preferencias), así como cualquier embalaje necesario para el transporte de las mercancías, pero sin incluir los embalajes en los que de ordinario se venden las mercancías para el consumo en el país beneficiario; esos materiales y embalajes no se tendrán en cuenta al calcular el margen máximo del 40% para los insumos de importación.

Al calcular el porcentaje del margen máximo de contenido de importación a efectos de la acumulación global, todos los países beneficiarios se consideran como una zona aduanera única. Todos los procesos y valores añadidos realizados en otros países beneficiarios podrán integrarse a efectos de satisfacer el requisito de los insumos máximos de importación.

Para los países menos adelantados beneficiarios, el margen máximo de insumos de importación es el 60% del precio en fábrica del producto. Los materiales utilizados para la fabricación o producción de mercancías procedentes de otros países menos adelantados o del Canadá se considerarán como insumos nacionales. Sin embargo, los artículos, partes

o materiales utilizados para la producción de mercancías que se destinen al comercio de cualquier país que no sea un país menos adelantado perderán la calificación de materiales de PMA.

³ El valor de los insumos importados se define como su valor en aduana en el momento de su importación por el país receptor de preferencias o, en el caso de insumos de origen indeterminado, como el primer precio verificable pagado por ellos en ese país.

⁴ El precio en fábrica es el valor total de: a) los materiales, b) las partes, c) los gastos generales de fabricación, d) la mano de obra, e) cualquier otro costo razonable incurrido durante el proceso normal de manufactura (por ejemplo, los derechos e impuestos pagados por los materiales importados a un país beneficiario y no reembolsados cuando se exportaron las mercancías), y f) un beneficio razonable. Cualesquiera costos incurridos después de que las mercancías dejaran la fábrica, tales como transporte, carga y almacenamiento provisional, no figuran en el cálculo del precio en fábrica.



Ejemplos para calcular el porcentaje de insumos importados aplicando la acumulación global y la norma relativa a los insumos procedentes del país otorgante de preferencias

1. Aparatos de radio fabricados en Filipinas, con un precio en fábrica por unidad de 100 dólares canadienses, con los siguientes materiales, partes y componentes importados:
 - i) Circuitos integrados y diodos fabricados en el Japón, con un valor por aparato de radio de 45 dólares canadienses; y
 - ii) Altavoces fabricados en Hong Kong (China), con un valor de 15 dólares canadienses por aparato de radio.

En este caso, los insumos importados se elevan a 45 dólares canadienses (circuitos integrados y diodos) y representan el 45% del precio de fábrica, mientras que en virtud de la acumulación global se considera que los altavoces son un insumo de un país en desarrollo.

No obstante, los aparatos de radio no pueden considerarse productos originarios, pues el valor de los insumos importados es superior al 40% del precio de fábrica. Si los circuitos integrados y los diodos hubieran sido fabricados en el Canadá se los hubiera computado como insumos procedentes del país otorgante de preferencias y se hubiera considerado a los aparatos de radio productos originarios.

2. Aparatos de radio fabricados en Bangladesh, con un precio en fábrica de 100 dólares canadienses por unidad, con los siguientes materiales, partes y componentes importados:
 - i) Circuitos integrados y diodos fabricados en el Japón, con un valor de 45 dólares canadienses por aparato de radio; y
 - ii) Altavoces fabricados en la India, con un valor de 15 dólares canadienses por aparato de radio.

En este caso, los insumos importados se elevan a 45 dólares canadienses y representan el 45% del precio de fábrica. Como se considera a Bangladesh un país menos adelantado, y los insumos importados no superan el 60% permitido, el producto puede considerarse originario.



A partir del 1º de septiembre de 2000, el porcentaje mínimo de insumos locales aplicable a los países menos adelantados (40% del precio en fábrica para las mercancías embaladas para su transporte al Canadá) puede ahora incluir un valor de hasta el 20% del precio en fábrica de las mercancías procedentes de países que pueden acogerse al esquema APG. Por ejemplo, si el 40% del precio total en fábrica de un receptor de radio se ha incurrido en Bangladesh (PMA) aunque un 20% de dicho 40% se hubiese incurrido en China (APG) ahora se considera que el contenido de las mercancías, al ser importadas en Canadá, les da derecho a acogerse a las preferencias de PMA.

c) Unidad para la determinación del origen

A efectos de determinar el origen de las mercancías, se considerará por separado cada artículo de un envío, salvo cuando en la partida arancelaria se especifique que un grupo, conjunto o montaje de artículos se considerará como un solo artículo. Por otra parte, se considerará que las herramientas, las piezas y los accesorios que se importan con un artículo y constituyen el equipo ordinariamente incluido en la venta de un artículo de esa clase, cuyo precio está incluido en el de ese artículo y que no están sujetos a un gravamen separado, constituyen una sola unidad con el artículo. Se considerará como un solo artículo un artículo sin montar importado en más de un envío que, por razones de transporte o de producción, no sea posible importarlo en un solo envío.

d) Expedición directa

Para poder acogerse al trato preferencial, los productos deben haber sido expedidos desde el país de origen receptor de preferencias a un consignatario canadiense en el Canadá.

En el caso de productos importados en el Canadá desde un país beneficiario que deban atravesar en tránsito el territorio de un país intermedio, las mercancías perderán su derecho a acogerse al trato preferencial APG, salvo que:

- permanezcan en tránsito bajo el control de las aduanas del país intermedio;
- no sean objeto en ese país de otras operaciones que las de descarga, carga y fraccionamiento de la carga, o de otras operaciones necesarias



para mantener las mercancías en buenas condiciones

- no sean objeto de venta o consumo en el país intermedio;
- no permanezcan en almacenamiento provisional en el país intermedio durante un período mayor de seis meses.

e) Prueba documental

Para poder acogerse al trato preferencial APG los productos deberán ser facturados por separado de otros productos y deberán ir acompañados de un certificado de origen SGP, formulario A, o de la declaración de origen del exportador (véase el anexo III que incluye también las instrucciones pertinentes para completarlo).

El Canadá no exige que el certificado de origen SGP, formulario A, lleve el sello y firma de una autoridad designada por el país beneficiario. Por consiguiente, el certificado de origen, formulario A, no tiene por qué ser un original, y la casilla N° 11 del certificado puede dejarse en blanco. El certificado de origen, formulario A, o la declaración de origen del exportador deben estar firmados por el exportador en el país beneficiario desde el cual fueron expedidos los productos al Canadá. Debe incluir una descripción completa de las mercancías y las marcas y números de los bultos, y una referencia a la factura aduanera.

El consignatario en el Canadá debe indicarse en la casilla N° 2, para asegurarse de que el exportador del país beneficiario ha certificado el origen de las mercancías de acuerdo con las normas de origen canadienses. El consignatario es la persona o empresa, ya se trate del importador, agente o un tercero en el Canadá, a la que se envían las mercancías mediante un conocimiento de embarque y cuyo nombre figura en el conocimiento. La única excepción a este requisito que puede tenerse en cuenta es el caso en que el 100% del valor de las mercancías (productos obtenidos totalmente) tenga su origen en el país beneficiario en cuestión, en cuyo caso no se exige un consignatario.

No se requiere el formulario A o la declaración del exportador para los productos con derecho al trato APG importados en el equipaje de un viajero o que hayan sido expedidos por un particular del país beneficiario a un particular del Canadá, y se haya declarado en el momento de la importación que no están destinados a la reventa.



6. PRODUCTOS DE ARTESANÍA

a) Generalidades

El Canadá permite la entrada en franquicia a los productos de artesanía correspondientes a la partida arancelaria 9987.00.00 del Arancel Aduanero del Canadá. Este trato se concede a condición de que estos productos:

- i) Puedan acogerse al trato APG;
- ii) Estén enumerados en la lista de artículos de artesanía;
- iii) Satisfagan la definición formulada con ese propósito; y
- iv) Estén amparados por una prueba documental especial.

Los siguientes productos de artesanía, que tengan su origen en un país con derecho a beneficiarse del Arancel Preferencial General, y cuyas formas o decoraciones sean las tradicionalmente utilizadas por los pueblos indígenas o representen cualquier símbolo nacional, territorial o religioso de la región geográfica en que se han producido, y que hayan adquirido sus características esenciales gracias al trabajo de artesanos individuales que utilicen herramientas de mano o herramientas no accionadas por máquina, salvo las accionadas a mano o con los pies, que no tengan carácter utilitario y no sean copias o imitaciones de productos de artesanía de otro país distinto del país en que se originan, y que no se produzcan en grandes cantidades mediante herramientas sofisticadas o por moldes:

🕒 marionetas, instrumentos de música (excepto guitarras, violas, clavicordios o copias de instrumentos antiguos), calabazas, incensarios, retablos, abanicos, pantallas, artículos de laca, marcos tallados a mano, estatuillas de animales talladas a mano y símbolos y estatuillas religiosos compuestos en su totalidad o en parte, según valor, de madera, siempre que, salvo para darles su forma primaria, no se hayan utilizado herramientas o máquinas accionadas mecánicamente;

- ornamentos, espejos y estatuillas compuestos de masa de pan, en su totalidad o en su parte principal, según su valor; pipas de agua, narguiles,



- candelabros e incensarios compuestos de arcilla, en su totalidad o en su parte principal, según su valor;
- estatuillas, abanicos, sombreros, instrumentos de músicas, juguetes sitkas, tarjetas de felicitación y cortinas, compuestos en su totalidad o en parte, según su peso, de fibras o materiales vegetales distintos del lino, el algodón o el bagazo de cereales;
 - estatuillas, máscaras, cestos y recortes artísticos, compuestos en su totalidad o en parte, según su valor, de papel o cartón;
 - marionetas, fuelles, pouffs, estuches de botellas, recipientes para vino o agua y jarros, compuestos en su totalidad o en su parte principal, según su valor, de piel o de cuero que no haya recibido otro acabado, salvo el curtido, que el proporcionado por artesanos;
 - estatuillas, artículos de bisutería, cuentas, cinturones, horquillas, botones, bases para lámparas y llaveros, compuestos en su totalidad o en su parte principal, según su valor, de cáscara de coco,
 - instrumentos de música, carillones, peines, abanicos, artículos de bisutería, cuentas, cinturones, horquillas, decoraciones de pared o de mesa, botones, bases para lámpara y llaveros, compuestos en su totalidad o en su parte principal, según valor, de nácar, asta, concha, incluido el carey, o coral;
 - pipas de agua, narguiles, instrumentos de música, campanas, gongs, incensarios, máscaras, azuelas, azadas, plaquitas de protección para pestillos y cerraduras, picaportes y cerraduras, bisagras y aldabillas, samovars, kukris y machetes, compuestos en su totalidad o en su parte principal, según valor, de metales comunes, siempre que no se hayan utilizado, salvo para darles su forma primaria, herramientas o máquinas accionadas mecánicamente;
 - brazaletes, narguiles y pipas de aguas, compuestos en su totalidad o en su parte principal, según valor, de vidrio;
 - tejidos decorados con bordados de lana, colgaduras o cortinas semielaboradas de tejidos hechos a mano sobre bastidores horizontales, colgaduras o cortinas de aplicación o adornos cosidos a mano y dhurries, compuestos en su totalidad o en su parte principal, según valor, de lana o algodón;



- faroles, compuestos en su totalidad o en su parte principal, según valor, de piedra.

En virtud de este acuerdo, el Gobernador en Consejo (Governor in Council) podrá modificar la lista de mercancías de esta partida arancelaria. Las mercancías podrán clasificarse con arreglo a esta partida arancelaria cuando se presente un certificado por duplicado, en la forma prescrita, con la información que debe facilitarse con el formulario, e ir firmado por un representante del Gobierno del país de origen u otra persona autorizada del país de origen reconocida por el Ministro de Rentas Nacionales como autoridad competente a estos efectos.

No se aceptan como artículos de artesanía los siguientes:

- i) Artículos utilitarios desprovistos de cualquier particularidad artística o decorativa;
- ii) Copias o imitaciones, cualquiera que haya sido el medio utilizado, de productos tradicionales, decorativos, artísticos o indígenas de cualquier país distinto de aquel en que fueron producidos; o
- iii) Artículos que se produzcan en grandes cantidades con ayuda de herramientas complicadas o por moldes.

En la manufactura de artículos de artesanía se admite el uso de herramientas siempre que sean de mano, no accionadas por máquinas, con excepción de las máquinas accionadas a mano o con los pies. Se aceptan como hechos a mano los productos de madera o de algunos metales comunes que se enumeran en la lista, a condición de que sólo se hayan utilizado herramientas o máquinas accionadas mecánicamente para darle su forma primaria. En el caso de los productos de cuero enumerados en la lista, el acabado del cuero, salvo en lo que se refiere al curtido, tiene que haber sido obra de un artesano.

b) Prueba documental

La solicitud de entrada en franquicia de los artículos de artesanía debe



justificarse con un certificado especial de artículos de artesanía⁵. Además, sería conveniente que los importadores dispusieran de un certificado de origen SGP, formulario A, necesario para acogerse al esquema APG; los artículos que no tengan derecho a ser importados como artículos de artesanía pueden tal vez acogerse a otros aranceles APG. Por consiguiente, se recomienda que los exportadores de artículos de artesanía completen tanto el Certificado de Artículos de Artesanía como el

formulario A del Certificado de Origen del SPG o una Declaración de Origen del exportador.

7. TRATO ESPECIAL A LOS PAÍSES MENOS ADELANTADOS

A 46 países designados como menos adelantados (PMA)⁶ se les concede la entrada en franquicia de todos los productos que pueden acogerse al trato APG. Por otra parte, a partir del 1º de septiembre del 2000, otros 570 productos fueron declarados como productos con derecho a entrada en franquicia en beneficio exclusivo de exportadores de países menos adelantados (véase anexo III).

Por lo que respecta a las normas de origen y a las normas de acumulación global, los beneficiarios de los PMA gozan de un trato más favorable. Los insumos máximos importados permitidos para que los productos puedan acogerse al trato APG se elevan al 60%, en lugar

del 40% que se aplica a los demás países en desarrollo (véase párrafo 5 b) supra).

⁵ No existe un formulario impreso para el certificado de artículos de artesanía y el certificado que ha de presentarse a tal efecto debe tener el mismo diseño y contener literalmente la misma información que los indicados en el anexo IV. Las autoridades certificadoras pueden ser un órgano gubernamental del país beneficiario o cualquier otro organismo autorizado por el gobierno de ese país y reconocido por el Ministro de Rentas Nacionales a tal efecto.

⁶ Véase en el anexo II la lista de países designados como países menos adelantados beneficiarios.



8. OTROS TRATOS PREFERENCIALES ARANCELARIOS

Además de los derechos APG y de los derechos arancelarios especiales previstos para los países menos adelantados en el esquema APG, el Canadá ofrece otros dos esquemas preferenciales que tienen interés para determinados países en desarrollo. Estos esquemas son los siguientes.

a) Caribe

Se conceden derechos preferenciales a la mayoría de los países del Caribe miembros del Commonwealth. Los productos con derecho a acogerse a este trato entran en franquicia en el Canadá. Se incluye los mismos productos que en el Arancel Preferencial General, más algunos otros productos agrícolas y agrícolas elaborados. Los requisitos básicos son los mismos previstos para el APG, salvo que la acumulación se limita a los miembros beneficiarios (se permiten insumos canadienses) y los productos deben expedirse directamente al Canadá desde el país beneficiario. Véase el anexo II para los países del Caribe beneficiarios.

b) Orden de remisión en favor de los países en desarrollo del Commonwealth

Este trato, que sustituyó al trato arancelario preferencial británico (BPT), consiste en un derecho arancelario preferencial aplicable a la mayoría de los productos textiles. Con efecto a partir del 1º de enero de 1998, se revocó el BPT. Sin embargo, 171 partidas arancelarias siguen recibiendo un trato preferencial arancelario equivalente al antiguo BPT en virtud de una Orden en Consejo (OIC). Las OIC permiten el transporte directo hasta el Canadá, con o sin trasbordo, a través de un país intermediario, de conformidad con los artículos 17 y 18 del Arancel Aduanero.

Para poder acogerse a la OIC, el 50% del costo de producción de los artículos debe corresponder al cultivo, producción o manufactura o en un país del Commonwealth británico. Se permite la acumulación entre miembros del Commonwealth y las mercancías pueden ser enviadas directamente al Canadá desde el país del Commonwealth en que recibieron el acabado. En virtud de las OIC se permite el transporte directo al Canadá, con o sin trasbordo, a través de un país intermediario, de conformidad con los artículos 17 y 18 del Arancel Aduanero.



Bolivia

Ministerio de Relaciones Exteriores y Culto

Página 17 de 98

SE ADJUNTAN PÁGINAS EN INGLÉS

ANNEXES

ANNEX I

Annex I

Product groups under the schedule of the Customs Tariff of Canada

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

ANNEX II

Annex II

List of countries and territories, and applicable tariff treatment

(as of 1 January 2001)

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

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

Tariff Treatment

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

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

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

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

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

ANNEX III

Annex III

Expansion of LDCT product coverage

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

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

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

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

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

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

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

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

6304.91.10
6304.92.10
6304.93.10
6304.99.10

65 HEADGEAR AND PARTS THEREOF

6505.10.00
6505.90.90

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

6812.50.00

70 GLASS AND GLASSWARE

7019.32.90
7019.40.90
7019.51.90
7019.52.90
7019.59.90
7019.90.20

2 IRON AND STEEL

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

73 ARTICLES OF IRON OR STEEL

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

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

8528.12.94

88 AIRCRAFT, SPACECRAFT AND PARTS THEREOF

8804.00.10

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

9401.90.20
9404.30.00
9404.90.10
9404.90.90
9406.00.20

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

9506.70.11
9506.70.12
9506.99.50

96 MISCELLANEOUS MANUFACTURED ARTICLES

9607.20.10
9612.10.20

ANNEX IV

Annex IV
Rules of Origin

MEMORANDUM D11-4-4

Ottawa, March 30, 2001

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

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

Regulations

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

Interpretation

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

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

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

Origin of Goods

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

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

(b) a vegetable good harvested in the country;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) tools, parts and accessories

(i) that are imported with a good,

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

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

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

Direct Shipment

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

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

GUIDELINES AND GENERAL INFORMATION

BENEFICIARY COUNTRIES

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

PRODUCT COVERAGE

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

ORIGIN REQUIREMENT

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

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

GLOBAL CUMULATION AND DONOR COUNTRY CONTENT

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

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

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

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

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

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

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

CERTIFICATION REQUIREMENTS – COMMERCIAL GOODS

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

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

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

Form A – Certificate of Origin

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

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

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

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

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

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

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

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

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

Exporter's Statement of Origin

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

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

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

OBLIGATIONS REGARDING IMPORTATIONS

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

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

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

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

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

FALSE DECLARATIONS

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

SHIPPING REQUIREMENT

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

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

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

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

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

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

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

Consignee

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

Transshipment

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

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

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

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

REFUNDS

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

CERTIFICATION REQUIREMENTS – CASUAL GOODS

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

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

ADDITIONAL INFORMATION

40. For further information or assistance, please contact:

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

ANNEX V

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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