

TARIFF SCHEDULE OF CANADA (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12 and subsequent years
1605.63.00	Jellyfish	4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.69.00	Other	4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1701.12.10	For use by sugar refineries in the production of refined sugar used in the manufacture of wine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1701.12.90	Other	\$24.69/tonne	B11		\$22.44/tonne	\$20.20/tonne	\$17.95/tonne	\$15.71/tonne	\$13.46/tonne	\$11.22/tonne	\$8.97/tonne	\$6.73/tonne	\$4.48/tonne	\$2.24/tonne	Free	Free
1701.13.10	For use by sugar refineries in the production of refined sugar used in the manufacture of wine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1701.13.90	Other	\$22.05/tonne	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1701.14.00	Other cane sugar	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1701.91.90	Other	\$30.86/tonne	B6		\$25.71/tonne	\$20.57/tonne	\$15.43/tonne	\$10.28/tonne	\$5.14/tonne	Free	Free	Free	Free	Free	Free	Free
1701.99.90	Other	\$30.86/tonne	B6		\$25.71/tonne	\$20.57/tonne	\$15.43/tonne	\$10.28/tonne	\$5.14/tonne	Free	Free	Free	Free	Free	Free	Free
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1702.19.00	Other	6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1702.20.00	Maple sugar and maple syrup	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1702.30.10	Crystalline dextrose, having a dextrose equivalent of 90% or more but not more than 10% by weight of moisture	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1702.30.90	Other	3.5%	B11		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	6%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free
1702.50.00	Chemically pure fructose	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	3.5%	B11		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free
1702.90.11	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion not exceeding 65% by weight of the total syrup	\$11.99/tonne	B11		\$10.90/tonne	\$9.81/tonne	\$8.72/tonne	\$7.63/tonne	\$6.54/tonne	\$5.45/tonne	\$4.36/tonne	\$3.27/tonne	\$2.18/tonne	\$1.09/tonne	Free	Free
1702.90.12	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 65% but not exceeding 70% by weight of the total syrup	\$13.05/tonne	B11		\$11.86/tonne	\$10.67/tonne	\$9.49/tonne	\$8.30/tonne	\$7.11/tonne	\$5.93/tonne	\$4.74/tonne	\$3.55/tonne	\$2.37/tonne	\$1.18/tonne	Free	Free
1702.90.13	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 70% but not exceeding 71% by weight of the total syrup	\$13.26/tonne	B11		\$12.05/tonne	\$10.84/tonne	\$9.64/tonne	\$8.43/tonne	\$7.23/tonne	\$6.02/tonne	\$4.82/tonne	\$3.61/tonne	\$2.41/tonne	\$1.20/tonne	Free	Free
1702.90.14	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 71% but not exceeding 72% by weight of the total syrup	\$13.47/tonne	B11		\$12.24/tonne	\$11.02/tonne	\$9.79/tonne	\$8.57/tonne	\$7.34/tonne	\$6.12/tonne	\$4.89/tonne	\$3.67/tonne	\$2.44/tonne	\$1.22/tonne	Free	Free

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1904.30.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30.21	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: In packages of a weight not exceeding 454 g each	4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30.29	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: Other	9.17¢/kg plus 8.5%	B11		8.33¢/kg plus 7.7%	7.50¢/kg plus 6.9%	6.66¢/kg plus 6.1%	5.83¢/kg plus 5.4%	5.0¢/kg plus 4.6%	4.16¢/kg plus 3.8%	3.33¢/kg plus 3.0%	2.50¢/kg plus 2.3%	1.66¢/kg plus 1.5%	0.83¢/kg plus 0.7%	Free	Free
1904.30.50	Other, in packages of a weight not exceeding 11.34 kg each	6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30.61	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30.62	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, over access commitment	9.17¢/kg plus 6%	B11		8.33¢/kg plus 5.4%	7.50¢/kg plus 4.9%	6.66¢/kg plus 4.3%	5.83¢/kg plus 3.8%	5.0¢/kg plus 3.2%	4.16¢/kg plus 2.7%	3.33¢/kg plus 2.1%	2.50¢/kg plus 1.6%	1.66¢/kg plus 1.0%	0.83¢/kg plus 0.5%	Free	Free
1904.30.69	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.90.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.90.21	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: In packages of a weight not exceeding 454 g each	4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.90.29	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: Other	9.17¢/kg plus 8.5%	B11		8.33¢/kg plus 7.7%	7.50¢/kg plus 6.9%	6.66¢/kg plus 6.1%	5.83¢/kg plus 5.4%	5.0¢/kg plus 4.6%	4.16¢/kg plus 3.8%	3.33¢/kg plus 3.0%	2.50¢/kg plus 2.3%	1.66¢/kg plus 1.5%	0.83¢/kg plus 0.7%	Free	Free
1904.90.30	Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.90.40	Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment	9.95¢/kg plus 8.5%	B11		9.04¢/kg plus 7.7%	8.14¢/kg plus 6.9%	7.23¢/kg plus 6.1%	6.33¢/kg plus 5.4%	5.42¢/kg plus 4.6%	4.52¢/kg plus 3.8%	3.61¢/kg plus 3.0%	2.71¢/kg plus 2.3%	1.80¢/kg plus 1.5%	0.90¢/kg plus 0.7%	Free	Free
1904.90.50	Other, in packages of a weight not exceeding 11.34 kg each	6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.90.61	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.90.62	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, over access commitment	9.17¢/kg plus 6%	B11		8.33¢/kg plus 5.4%	7.50¢/kg plus 4.9%	6.66¢/kg plus 4.3%	5.83¢/kg plus 3.8%	5.0¢/kg plus 3.2%	4.16¢/kg plus 2.7%	3.33¢/kg plus 2.1%	2.50¢/kg plus 1.6%	1.66¢/kg plus 1.0%	0.83¢/kg plus 0.5%	Free	Free
1904.90.63	In bulk or in packages of a weight exceeding 11.34 kg each: Of barley, within access commitment	3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.90.64	In bulk or in packages of a weight exceeding 11.34 kg each: Of barley, over access commitment	9.95¢/kg plus 6%	B11		9.04¢/kg plus 5.4%	8.14¢/kg plus 4.9%	7.23¢/kg plus 4.3%	6.33¢/kg plus 3.8%	5.42¢/kg plus 3.2%	4.52¢/kg plus 2.7%	3.61¢/kg plus 2.1%	2.71¢/kg plus 1.6%	1.80¢/kg plus 1.0%	0.90¢/kg plus 0.5%	Free	Free
1904.90.69	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1905.10.10	Leavened with yeast, containing 25% or more by weight of wheat, within access commitment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1905.10.21	Leavened with yeast, containing 25% or more by weight of wheat, over access commitment: In packages of a weight not exceeding 454 g each	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1905.10.29	Leavened with yeast, containing 25% or more by weight of wheat, over access commitment: Other	13.51¢/kg	B11		12.28¢/kg	11.05¢/kg	9.82¢/kg	8.59¢/kg	7.36¢/kg	6.14¢/kg	4.91¢/kg	3.68¢/kg	2.45¢/kg	1.22¢/kg	Free	Free

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8607.91.00	Of locomotives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8607.99.11	Of self-propelled rolling-stock: For use in the repair of tramway vehicles (excluding subway cars) with magnetic track brakes; Of the vehicles of heading 86.04; Of railway vehicles for the transport of passengers, baggage, mail or express traffic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8607.99.19	Of self-propelled rolling-stock: Other	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8607.99.20	Of non self-propelled rolling-stock	11%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8608.00.10	Fixed and sliding railway bumping posts and friction buffer stops; Signalling equipment for railways and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8608.00.90	Other	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8609.00.10	Reusable, specially designed to be employed in the transportation of motor vehicle components which are free of customs duties, presented with the goods therein	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8609.00.90	Other	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8701.10.10	Powered by an internal combustion engine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8701.10.90	Other	6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8701.20.00	Road tractors for semi-trailers	6.1%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free
8701.30.00	Track-laying tractors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8701.90.10	Yard shunting tractors	6%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free
8701.90.90	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8702.10.10	For the transport of 16 or more persons, including the driver	6.1%	B11		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free
8702.10.20	For the transport of ten to 15 persons, including the driver	6.1%	B11		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free
8702.90.10	For the transport of 16 or more persons, including the driver	6.1%	B11		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free
8702.90.20	For the transport of ten to 15 persons, including the driver	6.1%	B11		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free
8703.10.10	Recreational or sporting vehicles specially designed for travelling on snow	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8703.10.90	Other	6.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8703.21.10	Non-amphibious all-terrain vehicles of a weight of less than 227.3 kg, having fewer than six wheels and designed to carry only one passenger	6.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8703.21.90	Other	6.1%	CA3		5.5%	5.0%	2.5%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free
8703.22.00	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	6.1%	CA3		5.5%	5.0%	2.5%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	6.1%	CA3		5.5%	5.0%	2.5%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free
8703.24.00	Of a cylinder capacity exceeding 3,000 cc	6.1%	CA3		5.5%	5.0%	2.5%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc	6.1%	CA3		5.5%	5.0%	2.5%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	6.1%	CA3		5.5%	5.0%	2.5%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free
8703.33.00	Of a cylinder capacity exceeding 2,500 cc	6.1%	CA3		5.5%	5.0%	2.5%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free
8703.90.00	Other	6.1%	CA3		5.5%	5.0%	2.5%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free
8704.10.00	Dumpers designed for off-highway use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8704.21.10	For conversion to ambulances	6.1%	B11		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free
8704.21.90	Other	6.1%	B11		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free

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9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07. Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest. Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9706.00.00	Antiques of an age exceeding one hundred years. Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Footnote 1 (applies to specific tariff lines in Chapter 89 only, designated with "Footnote 1" in the Remarks column):

Where these goods, regardless of their origin, re-enter the territory of Canada from the territory of another Party after having been repaired or altered in the territory of that other Party since leaving Canada, and are registered under the *Canada Shipping Act*, Canada will apply to the value of the repair or alteration of such goods, the rate of customs duty for such goods in accordance with this Schedule.