

Notice of Meeting and Meeting Agenda Finance Committee

Wednesday, March 5, 2025

9:30 AM

**6th Floor Boardroom
625 Fisgard St.
Victoria, BC V8W 1R7**

S. Brice (Chair), P. Jones (Vice Chair), P. Brent, C. Coleman, S. Goodmanson, D. Kobayashi, M. Little, K. Williams, R. Windsor, C. McNeil-Smith (Board Chair, ex-officio)

The Capital Regional District strives to be a place where inclusion is paramount and all people are treated with dignity. We pledge to make our meetings a place where all feel welcome and respected.

1. Territorial Acknowledgement

2. Approval of Agenda

3. Adoption of Minutes

3.1. 25-0196 Minutes of the November 6, 2024 Finance Committee Meeting

Recommendation: That the minutes of the Finance Committee meeting of November 6, 2024 be adopted as circulated.

Attachments: [Minutes - November 6, 2024](#)

4. Chair's Remarks

5. Presentations/Delegations

The public are welcome to attend CRD meetings in-person.

Delegations will have the option to participate electronically. Please complete the online application at www.crd.bc.ca/address no later than 4:30 pm two days before the meeting and staff will respond with details.

Alternatively, you may email your comments on an agenda item to the CRD Board at crdboard@crd.bc.ca.

6. Committee Business

6.1. [25-0034](#) 2025 Finance Committee Terms of Reference

Recommendation: There is no recommendation. This report is for information only.

Attachments: [Staff Report: 2025 Finance Committee TOR](#)

[Appendix A: 2025 Finance Committee TOR - Approved Jan 8, 2025](#)

[Appendix B: 2025 Finance Committee TOR - Redlined](#)

6.2. [25-0059](#) Capital Regional District External Grants Update

Recommendation: There is no recommendation. This report is for information only.

Attachments: [Staff Report: CRD External Grants Update](#)

[Appendix A: External Grants Dashboard](#)

[Appendix B: Grant Alerts](#)

6.3. [25-0058](#) Capital Regional District Investment Portfolio Holdings and Performance Annual Update

Recommendation: There is no recommendation. This report is for information only

Attachments: [Staff Report: CRD Investment Portfolio Update 2025](#)

[Appendix A: Investment Policy](#)

[Appendix B: Market Analysis](#)

[Appendix C Investment Holdings and Performance](#)

[Appendix D: MFAs Suite of Pooled Investment Products](#)

6.4. [25-0212](#) Implications of a "Buy Canadian" Purchasing Preference at the Capital Regional District

Recommendation: There is no recommendation. This report is for information only.

Attachments: [Staff Report: Implications of a "Buy Canadian" Purchasing Preference at CRD](#)

6.5. [25-0190](#) Potential Impacts of United States-Canada Tariffs

Recommendation: There is no recommendation. This report is for information only.

Attachments: [Staff Report: Potential Impacts of United States-Canada Tariffs](#)

[Appendix A: Canadian Phase 1 Retaliatory Tariff List](#)

6.6. [25-0069](#) Previous Minutes of Other CRD Committees and Commissions for Information

Recommendation: There is no recommendation. The following minutes are for information only. Royal and McPherson Theatres Services Advisory Committee minutes of October 4, 2023.

Attachments: [Minutes: RMTSAC - October 4, 2023](#)

7. Notice(s) of Motion

8. New Business

9. Adjournment

The next meeting is May 7, 2025.

To ensure quorum, please advise Jessica Dorman (jdorman@crd.bc.ca) if you or your alternate cannot attend.

Meeting Minutes

Finance Committee

Wednesday, November 6, 2024

9:30 AM

6th Floor Boardroom
625 Fisgard St.
Victoria, BC V8W 1R7

PRESENT

Directors: S. Brice (Chair), P. Jones (Vice Chair), P. Brent, C. Coleman, S. Goodmanson (9:43 am), D. Kobayashi, M. Little, K. Williams, R. Windsor, C. Plant (Board Chair, ex-officio)

Staff: T. Robbins, Chief Administrative Officer (EP); N. Chan, Chief Financial Officer; S. May, Senior Manager, Facilities Management and Engineering Services; C. Gilpin, Manager, Arts and Culture; M. Lagoa, Deputy Corporate Officer; J. Dorman, Committee Clerk (Recorder)

EP - Electronic Participation

Guest: Director G. Holman (EP)

The meeting was called to order at 9:31 am.

1. Territorial Acknowledgement

Vice Chair Jones provided a Territorial Acknowledgement.

2. Approval of Agenda

**MOVED by Director Coleman, SECONDED by Director Williams,
That the agenda for the November 6, 2024 Finance Committee meeting be
approved and that Director Holman be permitted to participate (without vote) in
the November 6, 2024 session of the Finance Committee.**
CARRIED

3. Adoption of Minutes

3.1. [24-1077](#) Minutes of the July 3, 2024 Finance Committee Meeting

**MOVED by Director Williams, SECONDED by Director Little,
That the minutes of the Finance Committee meeting of July 3, 2024 be adopted
as circulated.**
CARRIED

4. Chair's Remarks

Chair Brice spoke about the work the committee has done and provided gratitude to staff and committee members.

5. Presentations/Delegations

There were no presentations or delegations.

6. Committee Business

6.1. [24-874](#) Capital Regional District External Grants Update

N. Chan presented Item 6.1. for information.

Discussion ensued on the grant request for the trails and trestles project.

6.2. [24-923](#) 2025 Budget for the Royal Theatre Service and the McPherson Playhouse Service

N. Chan spoke to Item 6.2.

Discussion ensued on the previous bylaw increase and inflationary increases.

MOVED by Director Plant, SECONDED by Director Coleman, The Royal and McPherson Theatres Services Advisory Committee recommends the Finance Committee recommend to the Capital Regional District Board:

1. That the maximum allowable contribution amount of \$596,000 be approved for the Royal Theatre Service; and
2. That the maximum allowable contribution amount of \$750,000 be approved for the McPherson Playhouse Service.

CARRIED

6.3. [24-1093](#) Bylaw No. 4645: 2024 to 2028 Financial Plan Bylaw, 2024, Amendment No. 5, 2024

N. Chan spoke to Item 6.3.

MOVED by Director Brent, SECONDED by Director Little, The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4645, "2024 to 2028 Financial Plan Bylaw, 2024, Amendment Bylaw No. 5, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4645 be adopted.

CARRIED

6.4. 24-899 Bylaw No. 4643: Revenue Anticipation (General Purpose) Bylaw No. 1, 2024

N. Chan spoke to Item 6.4.

Discussion ensued on the opportunities to maximize the benefits of borrowing.

Director Goodmanson joined the meeting in person at 9:43 am.

MOVED by Director Brent, SECONDED by Director Kobayashi,
The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4643, "Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4643 be adopted.

CARRIED

6.5. 24-910 Bylaw Nos. 4637 and 4638: Amendments to Operating Reserve Fund Bylaws Nos. 4146 and 4102

N. Chan spoke to Item 6.5.

MOVED by Director Brent, SECONDED by Director Goodmanson,
The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4637, "Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4637 be adopted.
3. That Bylaw No. 4638, "Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024", be introduced and read a first, second and third time; and
4. That Bylaw No. 4638 be adopted.

CARRIED

6.6. 24-915 Bylaw No. 4635: Amendment to Capital Reserve Bylaw No. 3995

N. Chan spoke to Item 6.6.

MOVED by Director Brent, SECONDED by Director Kobayashi,
The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4635, "Fire Protection Services Reserve Fund Bylaw No. 1, 2015, Amendment Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4635 be adopted.

CARRIED

6.7. 24-940 Bylaw Nos. 4632 and 4633: Capital Reserve Fund Bylaws

N. Chan spoke to Item 6.7.

MOVED by Director Kobayashi, SECONDED by Director Brent,
The Finance Committee recommends to the Capital Regional District Board:

- 1. That Bylaw No. 4632, "Emergency Response Telephone Extended Service Capital Reserve Fund Bylaw No. 1, 2024", be introduced and read a first, second and third time; and**
- 2. That Bylaw No. 4632 be adopted.**
- 3. That Bylaw No. 4633, "Juan de Fuca Community Parks Service Capital Reserve Fund Bylaw No. 1, 2024", be introduced and read a first, second and third time; and**
- 4. That Bylaw No. 4633 be adopted.**

CARRIED

6.8. 24-916 Bylaw No. 4618: Temporary Borrowing (Regional Trails) Bylaw No. 1, 2024

N. Chan spoke to Item 6.8.

MOVED by Director Williams, SECONDED by Director Coleman,
The Finance Committee recommends to the Capital Regional District Board:

- 1. That Bylaw No. 4618, "Temporary Borrowing (Regional Trails) Bylaw No. 1, 2024", be introduced and read a first, second and third time; and**
- 2. That Bylaw No. 4618 be adopted.**

CARRIED

6.9. 24-912 Bylaw No. 4634: Recreation Services in the District of Sooke and the Juan de Fuca Electoral Area Loan Authorization Bylaw No. 1, 2024

N. Chan spoke to Item 6.9.

MOVED by Director Little, SECONDED by Director Brent,
The Finance Committee recommends to the Capital Regional District Board:

- 1. That Bylaw No. 4634, "Sooke and Electoral Area Recreation and Facilities Service 2025 Capital Project Loan Authorization Bylaw No. 1, 2024", be introduced and read a first, second and third time;**
- 2. That participating area approval be obtained for the entire proposed service area by alternative approval process; and**
- 3. That Bylaw No. 4634 be forwarded to the Inspector of Municipalities for approval.**

CARRIED

6.10. 24-1145 Motion Arising Clarification from the 2025 Provisional Financial Plan

N. Chan spoke to Item 6.10

Discussion ensued on the following:

- 5-year consolidated forecast and operational cuts
- annual financial planning guidelines
- Consumer Price Index, status quo, and debt servicing

MOVED by Director Plant, SECONDED by Director Jones,

1. To direct staff to report back on options to reduce consolidated ongoing operating expenses for 2026 by 1% at the next strategic priorities session or sooner, and
2. To direct staff to report back on options to reduce consolidated regional ongoing operating expenses for 2026 by 1% at the next strategic priorities session or sooner.

DEFEATED

Opposed: Brice, Brent, Coleman, Goodmanson, Kobayashi, Little, Williams, Windsor

Motion Arising:

MOVED by Director Plant, SECONDED by Director Windsor,

The Finance Committee recommend to the Capital Regional District Board:

That a report providing options and detailing implications for undertaking CRD service reviews be provided to the May Strategic Priorities meeting or earlier.

CARRIED

7. Notice(s) of Motion

There were no notice(s) of motion.

8. New Business

There was no new business.

9. Adjournment

MOVED by Director Windsor, SECONDED by Director Coleman,
That the November 6, 2024 Finance Committee meeting be adjourned at
10:57 am.
CARRIED

CHAIR

RECORDER

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, MARCH 05, 2025**

SUBJECT **2025 Finance Committee Terms of Reference**

ISSUE SUMMARY

To provide the 2025 Finance Committee Terms of Reference for information.

BACKGROUND

Under the *Local Government Act* and the CRD Board Procedures Bylaw, the CRD Board Chair has the authority to establish standing committees and appoint members to provide advice and recommendations to the Board.

On January 8, 2025, the CRD Board approved the 2025 Terms of Reference for standing committees. Terms of Reference (TOR) serve to clarify the mandate, responsibilities and procedures of standing committees and provide a point of reference and guidance for the committees and members.

The Finance Committee TOR was updated to remove the overly prescriptive timing for the schedule of committee meetings by removing the words “on odd number months”.

The approved 2025 Finance Committee TOR is attached as Appendix A, and a redlined copy is attached as Appendix B.

The TOR are being provided for information to the Committee. Any proposed revisions to the TOR will require ratification by the Board.

CONCLUSION

Terms of Reference serve to clarify the mandate, responsibilities and procedures of committees and provide a point of reference and guidance for the committees and their members. Any future revisions to the TOR will require ratification by the Board.

RECOMMENDATION

There is no recommendation. This report is for information only.

Submitted by:	Marlene Lagoa, MPA, Manager, Legislative Services & Deputy Corporate Officer
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: 2025 Finance Committee Terms of Reference – Approved

Appendix B: 2025 Finance Committee Terms of Reference – Redlined

Terms of Reference



FINANCE COMMITTEE

PREAMBLE

The Capital Regional District (CRD) Finance Committee is a standing committee established by the CRD Board to make recommendations to the Board regarding items related financial policy, administration, and reporting. The Committee will also provide advice to the Board on agenda items for Committee of the Whole meetings.

The Committee's official name is to be:

Finance Committee

1.0 PURPOSE

- a) To provide advice or make recommendations, or both, to the Board regarding the following functions:
 - i. Corporate budget process
 - ii. Financial monitoring, reporting and forecasting
 - iii. Corporate financial management (including policies) and audit compliance
 - iv. Grants reporting and policies
 - v. Financial impacts related to strategic Board priorities and initiatives
- b) The Committee will provide recommendations to the Board that aim to increase the transparency of the organization and the visibility of financial reporting efforts.
- c) The following committee will report through the Finance Committee
 - Royal & McPherson Theatres Services Advisory Committee

2.0 ESTABLISHMENT AND AUTHORITY

- a) The Committee will make recommendations to the Board for consideration; and
- b) The Board Chair will appoint the Committee Chair, Vice Chair and Committee members annually.

3.0 COMPOSITION

- a) Committee members will be appointed CRD Board Members;
- b) All Board members are permitted to participate in standing committee meetings, but not to vote, in accordance with the CRD Board Procedures Bylaw; and
- c) First Nation members are permitted to participate in standing committee meetings at their pleasure, in accordance with the CRD Procedures Bylaw, where the Nation has an interest in matters being considered by the committee.

4.0 PROCEDURES

- a) The Committee shall meet on a bi-monthly basis and have special meetings as required;
- b) The agenda will be finalized in consultation between staff and the Committee Chair and any Committee member may request that a matter be placed on the agenda through the Notice of Motion process;
- c) With the approval of the Committee Chair and the Board Chair, Committee matters of an urgent or time sensitive nature may be forwarded directly to the Board for consideration; and
- d) A quorum is a majority of the Committee membership and is required to conduct Committee business.

5.0 RESOURCES AND SUPPORT

- a) The Chief Financial Officer will act as liaison to the committee; and
- b) Minutes and agendas are prepared and distributed by the Corporate Services Department.

Approved by CRD Board January 8, 2025

Terms of Reference



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- a) The Chief Financial Officer will act as liaison to the committee; and
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Approved by CRD Board _____

**FINANCE COMMITTEE
MEETING OF WEDNESDAY, MARCH 05, 2025**

SUBJECT **Capital Regional District External Grants Update**

ISSUE SUMMARY

To provide the Capital Regional District (CRD) Board a bimonthly update on external grants activity for the period between December 12, 2024 and February 17, 2025.

BACKGROUND

This report summarizes activities and outcomes since the CRD External Grants Update was last presented in November. The External Grants Dashboard (Appendix A) details applications submitted, updated, awarded and declined as of February 17, 2025. Appendix B provides a summary of grant alerts for 2025 referencing CRD grant applications approved, pending and declined.

IMPLICATIONS

Financial Implications

Grants/Contributions Awarded

1. \$144,430 through the Green Municipal Fund's Local Leadership for Climate Adaptation program to enhance the capacity of local governments and First Nations in the CRD, responding to current and projected climate risks. Funding will be used for training and education activities.
2. \$15,400 through BC Hydro's Integrated Energy Audit initiative. This project will audit energy usage at the CRD's Mill Hill Park office and identify opportunities for more efficient energy management, to reduce GHG emissions and operating costs.

There are two grants under news embargo.

Applications Submitted

Four CRD applications were submitted:

1. \$60,000 through the Ministry of Transportation and Infrastructure's Transit Minor Betterments Program to assist in the construction of new bus shelters on Salt Spring Island.
2. \$40,000 through the Union of British Columbia Municipalities (UBCM) Emergency Support Services Equipment and Training stream of the Community Emergency Preparedness Fund. This project will modernization and training of the CRD Emergency Support Service team.
3. \$5,000 through the Outdoor Recreation Council of BC's Outdoor Recreation Fund, to help build a trail head information kiosk at Henderson Park on Mayne Island. This project has a total cost of \$10,000.
4. \$4,500 through BC Hydro's Community ReGreeningProgram for tree planting at Dinner Bay Park on Mayne Island. This project has a total cost of \$7,000.

Service Delivery Implications

New Grant Opportunities

Six grant calls (including programs with multiple streams) were issued during the reporting period and are summarized in Table 1. Appendix B details relevant active grants (as of February 17, 2025) and lists recently closed grants for 2025. Appendix B also references CRD grant applications approved, pending and declined/withdrawn.

Table 1: Grant Calls Issued

Grant	Deadline	Information
Codes Acceleration Fund – Natural Resources Canada	10-Jan-25	Support for energy code projects relating to reducing GHG emissions.
Emergency Support Services Equipment and Training – UBCM	31-Jan-25	Support for local government emergency support services, through funding for equipment and training.
Organics Funding Program – CleanBC	13-Feb-25	Funding for projects that help reduce GHG emissions, by diverting organic waste from landfills.
Outdoor Recreation Fund of British Columbia – Outdoor Recreation Council of BC	20-Feb-25	Support for community-based initiatives that create outdoor and nature based experiences.
Active Transportation Fund – Capital Project Stream – Housing, Infrastructure, and Communities Canada	26-Feb-25	Funding for active transportation capital projects.
Nature Smart Climate Solutions Fund – Environment and Climate Change Canada	Continuous	Funding for projects that reduce the loss, restore, or improve the management of ecosystems.

CONCLUSION

The CRD recognizes grants as a supplementary funding source to address the needs of services provided to the region. The External Grants Update outlines how the CRD continues to integrate and consider grant opportunities relative to service needs. Local partners are informed of these opportunities through the Grants Dashboard and Grants Alerts. The CRD will continue to provide a bimonthly summary of activities and outcomes in the External Grants Update.

RECOMMENDATION

There is no recommendation. This report is for information only.

Submitted by:	Lia Xu, MSc., CPA, CGA, Finance Manager, Local Services and Corporate Grants
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

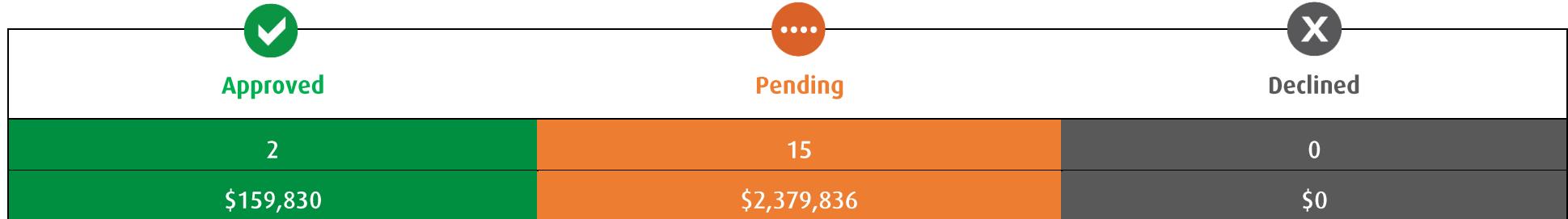
Appendix A: 2025 External Grants Dashboard

Appendix B: 2025 Grant Alerts

APPENDIX A

2025 EXTERNAL GRANTS DASHBOARD

(updated 17-Feb-25)



2025 Approved Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Parks, Recreation & Environmental Services	Local Leadership for Climate Adaptation – Green Municipal Fund ^{*New}	Capital Region Climate Adaptation Capacity Building Initiative	144,430	2024

APPENDIX A

Department	Grant Program	Project	Amount (\$)	Year Submitted
Parks, Recreation & Environmental Services (Con't)	Integrated Energy Audit – BC Hydro ^{*New}	Mill Hill Headquarters - Integrated	15,400	2025
Total				159,830

APPENDIX A

2025 Pending Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Corporate Services	Outdoor Recreation Fund of BC – Outdoor Recreation Council of BC ^{*New}	Henderson Park Information Kiosk	5,000	2025
	Community ReGreening Program – BC Hydro ^{*New}	Dinner Bay Park Fitness Circuit Beautification	4,500	2025
Executive Operations	Canada Summer Jobs Program – Employment and Social Development Canada	2024 SSIPARC Canada Summer Jobs	15,876	2024
	Transit Minor Betterments Program – Ministry of Transportation and Infrastructure ^{*New}	SSI Bus Shelters Project	60,000	2025
Parks, Recreation & Environmental Services	Forest Investment Program – BC Ministry of Forestry	Sooke Hills Wildfire Recovery Project	40,000	2024
	2024 Police Equipment and Training – BC Civil Forfeiture Office	2024 Park Ranger Equipment	4,462	2024

APPENDIX A

Department	Grant Program	Project	Amount (\$)	Year Submitted
Housing, Planning & Protective Services	Sustainable Affordable Housing Study Grant – Green Municipal Fund – Federation of Canadian Municipalities	Campus View Redevelopment Project	175,000	2023
	Sustainable Affordable Housing Study Grant – Green Municipal Fund	Village on the Green Affordable Housing Redevelopment Study	175,000	2023
	Enabling Accessibility Fund – Employment and Social Development Canada	Hearing Loop Installation - SEAPARC	12,195	2024
	Build and Mobilize Foundational Wildland Fire Knowledge Program – Natural Resources Canada	Wildfire Table and Braided Knowledge Mobilization Initiative	369,500	2024
	Disaster Resilience & Innovation Funding Program – BC Ministry of Emergency Management and Climate Readiness	Community Adaptivity Assessment	400,000	2024
	Disaster Resilience & Innovation Funding Program – BC Ministry of Emergency Management and Climate Readiness	Multi Hazard Resilience Plan	400,000	2024
	Disaster Resilience & Innovation Funding Program – BC Ministry of Emergency Management and Climate Readiness	Risk Assessment	400,000	2024
	Community Emergency Preparedness Fund – Volunteer and Composite Fire Departments Equipment and Training – UBCM	CEPF 2024 Composite Fire Department Equipment and Training	278,303	2024
	Community Emergency Preparedness Fund – Emergency Support Services Equipment and Training – Union of BC Municipalities ^{*New}	2025 ESS Equipment and Training	40,000	2025
Total				2,379,836

APPENDIX A

2025 Declined Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Total				0

APPENDIX B
2025 GRANT ALERTS
Open Grants as of 17-Feb-25 (Including CRD Applications Approved, Pending and Declined)

Approved 	Pending 	Declined 
		DESCRIPTION
20-Feb-25		<ul style="list-style-type: none"> Corporate Services, Henderson Park Information Kiosk 
21-Feb-25	Accelerating Community energy systems - Green Municipal Fund [LINK]	Funding for a study that identifies opportunity areas for low-carbon community energy systems (including renewable and district energy systems) within communities and develops mechanisms to support implementation.
26-Feb-25	Active Transportation Fund – Capital Project Stream – Housing, Infrastructure, and Communities Canada [LINK]	Funding for active transportation capital projects.
28-Feb-25	Emergency Operations Centres Equipment and Training (2025) – UBCM [LINK]	Funding to support the purchase of equipment and supplies required to maintain or improve Emergency Operations Centres (EOC) and to enhance EOC capacity through training and exercises

APPENDIX B

Approved 		Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION	
31-Mar-25 Undisclosed	Canada Housing Infrastructure Fund (CHIF) – Housing, Infrastructure, and Communities Canada [LINK]	Funding for planning or capital projects that would build or upgrade drinking water, wastewater, stormwater, or solid-waste infrastructure to enable more housing through two streams: <ol style="list-style-type: none"> 1. Direct delivery stream 2. Provincial and territorial agreement stream 	
28-Mar-25	Disaster Risk Reduction-Climate Adaption (2024/25) – UBCM [LINK]	Funding to reduce risks from future disasters due to natural hazards and climate-related risks through three streams: <ol style="list-style-type: none"> 1. Foundational activities including risk mapping, risk assessments and planning. 2. Non-structural projects including land use planning and education and temporary mitigation equipment 3. Small Scale Structural Projects 	
30-Sep-25	FireSmart Community Resilience Investment Program – UBCM [LINK]	Funding to reduce the risk of wildfires and mitigate their impacts on BC communities.	
31-Mar-26	Regional Homebuilding Innovation Initiative in British Columbia – Government of Canada [LINK]	Funding to support local innovative housing solutions across B.C.	
31-Mar-27	Codes Acceleration Fund – Natural Resources Canada [LINK]	To accelerate the adoption of the highest feasible energy performance such as net-zero emissions codes, promote compliance and build capacity in two streams: <ol style="list-style-type: none"> 1. Regional and municipal governments that have the authority to adopt energy by-laws and codes 2. Regional and municipal governments that do not have authority to adopt building energy by-laws and codes 	

APPENDIX B

Approved 		Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION	
Continuous	Capital project: GHG impact retrofit – Green Municipal Fund [LINK]	Funding for retrofitting a local recreational or cultural facility to reduce GHG emissions.	
Continuous (limited funds)	The Living Cities Canada Fund (2024) – Green Communities Canada [LINK]	For small-scale green infrastructure projects	
Continuous (limited funds)	Go Electric – CleanBC [LINK]	Funding to support fleet transition to electric vehicles	
Continuous (limited fund)	Rural Transit Solutions Fund Planning and Design Stream – Infrastructure Canada [LINK]	Planning and design project funding to support the development and expansion of locally driven transit solutions	
Continuous through 2025	Next Generation 911 – UBCM [LINK]	Funding to eligible recipients to support the transition and operational readiness of existing 911 services to NG911	
Continuous	Local Community Accessibility Grant Program – Social Planning and Research Council of BC (SPARC BC) [LINK]	Funding to identify and remove barriers to improve accessibility and inclusion	

APPENDIX B

Approved 		Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION	
Continuous	CleanBC Custom Program – BC Hydro [LINK]	Energy study funding and capital incentives for fuel switching and electrification measures	
Continuous		<i>Parks, Recreation & Environmental Services, Mill Hill Headquarters - Integrated Energy Audit</i>  New	
Continuous	Legacy Fund – Building Communities through Arts and Heritage – Canadian Heritage [LINK]	Funds to celebrate community, increase opportunities for local artists, artisans, heritage performers or specialists and First Nations, Inuit and Metis cultural carriers to be involved in their community with citizen involvement and local partners	
Continuous (limited funds)	Community Buildings Retrofit Initiative – Green Municipal Fund [LINK]	Retrofit existing community buildings to lower green house gas (GHG) emissions and extend their life cycle	
Continuous	Clean Energy for Rural and Remote Communities Program – Natural Resources Canada [LINK]	Provides funding for renewable energy and capacity building projects in rural and remote communities. Accepting application for only two streams: 1. Biomass heating, district heating, combined heat and power systems 2. research, development, and demonstration projects	

APPENDIX B

Approved 		Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION	
Continuous	Multiculturalism and Anti-Racism Program – Events Component – Canadian Heritage [LINK]	Funding for community-based events that promote intercultural or interfaith understanding or celebrate a community's history and culture	
Continuous	Connecting British Columbia Program – Phase Two: Connectivity Infrastructure Strategy [LINK]	To support the development of regional connectivity infrastructure strategies that ensure that infrastructure strategies achieve objectives for the region	
Continuous	Compensation for Employers of Reservists Program – Employment and Social Development Canada [LINK]	Employers are compensated for operational losses when reservists take time away from work to serve on military operations	
Continuous	Community Economic Development and Diversification in British Columbia – Pacific Economic Development Canada [LINK]	Funds to respond to economic development opportunities or adjust to changing and challenging economic circumstances	
Continuous	Rental Protection Fund – Ministry of Housing [LINK]	Provides funding for affordable housing projects	
Continuous	National Institute of Disability Management and Research (NIDMAR) Disability Management Program Assessment – NIDMAR – BC Workforce Development Agreement [LINK]	Provides BC workplaces with two levels of opportunity: 1. Free assessment of current Disability Management and Return to Work workplace structures 2. Potential subsidy of up to \$7,500 to address issues identified in the assessment	
Continuous	Supporting Rural Destinations – Discover West Tourism [LINK]	Funding for tourism events in rural communities	
Continuous	Capital project: Retrofit of existing municipal buildings – Federation of Canadian Municipalities [LINK]	Retrofit a municipal building or portfolio of municipal buildings for higher energy performance and significant GHG emissions reduction	

APPENDIX B

Approved 		Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION	
Continuous	Homelessness Community Action Grants Program – SPARC [LINK]	One-time funding for local planning and collaborative initiatives to respond to the needs of those who are homeless or at risk of becoming homeless	
Continuous	Canada Cultural Spaces Fund – Canadian Heritage [LINK]	Funding for improvement of physical conditions for heritage, culture and creative innovation including renovation and construction projects	
Continuous	Retrofit or New Construction of Sustainable Affordable Housing – Green Municipal Fund [LINK]	Funding to evaluate solutions for integrating deep energy efficiency measures and onsite renewable energy generation in existing affordable housing retrofit and new build projects	
Continuous	GHG Impact Retrofit – Federation of Canadian Municipalities [LINK]	Funding to retrofit a local recreational or cultural facility to reduce GHG emissions	
Continuous	Commemorate Canada – Canadian Heritage [LINK]	Funding for initiatives that commemorate and celebrate historical figures, places, events and accomplishments of national significance	
Continuous	GHG Reduction Pathway Feasibility – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding to assess feasibility for projects that reduce energy and GHGs for recreational and cultural facilities	
Continuous	McConnell Foundation Fund [LINK]	Funding to support projects through three streams: 1. Climate 2. Reconciliation 3. Communities	

APPENDIX B

Approved 	Pending 	Declined 
		DESCRIPTION
Continuous	Medium and Heavy Duty Zero Emission Vehicles Program – Transport Canada [LINK]	Funding to encourage adoption of medium and heavy-duty zero emissions vehicles
Continuous		Funds for deliverables required in applications for additional funding of energy efficient affordable housing <ul style="list-style-type: none"> • <i>Housing, Planning and Protective Services, Campus View Redevelopment Project</i> • <i>Housing,Planning and Protective Services, Village on the Green Affordable Housing Redevelopment Study</i>
Continuous	Capital project: Municipal Fleet Electrification – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding for feasibility studies for projects that reduce or avoid fossil fuel use in any vehicle that delivers municipal services
Continuous	Regional Innovation Ecosystems in BC– Pacific Economic Development Canada [LINK]	Funding to create, grow and nurture inclusive ecosystems that support business needs

APPENDIX B

Approved 	Pending 	Declined 
Continuous	Smart Renewables and Electrification Pathways Program – Natural Resources Canada [LINK]	Four funding streams: <ol style="list-style-type: none"> Established Renewables Emerging Technologies Grid Modernization (the only eligible Applicants are Utilities and System Operators) Strategic Dialogue Linked Projects
Continuous	Zero Emission Transit Fund – Infrastructure Canada [LINK]	Funding through two components to support public transit and school bus operators to electrify their fleets: <ol style="list-style-type: none"> Planning projects Capital projects
Continuous	ECO Employment Programs – Environmental Careers Organization of Canada [LINK]	Funding for training and employment to support job seekers looking to enter or advance their careers in the clean economy.
Continuous	Nature Smart Climate Solutions Fund – Environment and Climate Change Canada [LINK]	Funding for projects that reduce the loss, restore, or improve the management of ecosystems.
Continuous		Funding for transit supporting projects. <ul style="list-style-type: none"> <i>Executive Operations, SSI Bus Shelters Project ^{*New}</i>

APPENDIX B
Closed Grants

Approved 		Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION	
09-Jan-25	Documentary Heritage Communities Program – Library and Archives Canada	Funding to support records and publications that reflect Canada's history.	
10-Jan-25	Codes Acceleration Fund – Natural Resources Canada	Support for energy code projects relating to reducing GHG emissions.	
15-Jan-25	TD Friends of the Environment Foundation Grant – TD Bank Group	Funds to support schoolyard greening, park revitalization, community gardens, park programming and citizen science initiatives	
30-Jan-25	Water Meter Pilot Program – Province of BC	Support for water meter purchasing and installation for smaller water services.	
31-Jan-25	Emergency Support Services Equipment and Training – UBCM	Support for local government emergency support services, through funding for equipment and training.	

APPENDIX B

DEADLINE	PROGRAM	DESCRIPTION
31-Jan-25	Emergency Support Services Equipment and Training – UBCM	<p>Funding to support eligible applicants to build local capacity to provide emergency support services through volunteer recruitment, retention and training.</p> <p><i>Housing, Planning and Protective Services, 2025 ESS Equipment and Training</i> *New</p>
31-Jan-25	Community Regreening Program – BC Hydro	<ul style="list-style-type: none"> <i>Corporate Services, Dinner Bay Park Fitness Circuit Beautification</i> *New
31-Jan-25	Municipal Climate Resiliency Grant – Intact Financial	Funding for practical solutions to protect people from effects of climate change and build more resilient communities.

APPENDIX B

DEADLINE	PROGRAM	DESCRIPTION
5-Feb-25	Growing Canada's Community Canopies: Tree Planting - Green Municipal Fund	Funding for tree planting in communities so that they can grow, manage, and protect tree canopies. Includes activities such as street tree planting, urban planting, park tree planting, riparian planting and forest restoration and reforestation.
13-Feb-25	Organics Funding Program – CleanBC	Funding for projects that help reduce GHG emissions, by diverting organic waste from landfills.
14-Feb-25	Next Generation 911 – UBCM	Funding to support local preparedness for the implementation of N9011, and to provide funding to eligible recipients to support the transition and operational readiness of existing 911 services to NG911

**REPORT TO THE FINANCE COMMITTEE
MEETING OF WEDNESDAY, MARCH 05, 2025**

SUBJECT Capital Regional District Investment Portfolio Holdings and Performance Annual Update

ISSUE SUMMARY

To provide an annual update on Capital Regional District (CRD) investment holdings and performance for the period ended December 31, 2024.

BACKGROUND

The CRD invests operating, capital and reserve funds in accordance with the *Local Government Act, Community Charter* and Board approved Investment Policy (Appendix A). The Investment Policy applies to the investment activities for all funds maintained by the CRD, the Capital Region Housing Corporation (CRHC) and the Capital Regional Hospital District (CRHD). The types and terms of investments purchased are evaluated on four fundamental objectives: safety of principal, liquidity, responsible investing and return on investment in alignment with the policy.

The policy also provides minimum ratings of investment vehicles which can be purchased. Currently, investments in chartered banks or savings institutions must have a risk rating of R-1 (low) or higher for short-term investment and A- for long-term as published by major credit rating agencies. Both ratings indicate a superior credit rating on all investments.

Investments are continuously monitored to ensure the appropriate strategy through current and forecasted economic conditions. The CRD invests funds in a mix of products including High-Interest Savings Accounts (HISA), fixed term Guaranteed Investment Certificates (GICs) and Municipal Finance Authority (MFA) pooled funds. The placement or divestiture of investments are timed with forecasted cash requirements.

Investments through 2024 have been made in alignment with the Board approved Investment Policy. Although economic and market conditions drove fluctuations and uncertainty in the portfolio, performance exceeded the benchmark rate, as detailed in the report.

IMPLICATIONS

Financial Implications

Portfolio Holdings

As of December 31, 2024, the CRD investment portfolio totaled \$371.3 million. A detailed listing by investment type is included in Appendix C. Table 1 summarizes the distribution of the portfolio in short and long-term investments.

Table 1: CRD Investment Results – Summary as at December 31, 2024

Investments	Balance (\$millions)	% Share
Investments Short-Term (less than 2 years)	204.2	55.0%
Investments Long-Term (more than 2 years)	167.1	45.0%
Total Investments:	\$371.3	100%

As detailed in the Board approved Investment Policy, products with maturities less than two years are classified as short-term while those greater than two years are classified as long-term.

Performance

The total effective return on investments during 2024 was \$19.6 million or 5.3%, driven by higher interest rates in the first half of 2024 impacting returns on HISAs and GICs.

Table 2 summarizes investment income by driver for the last three years.

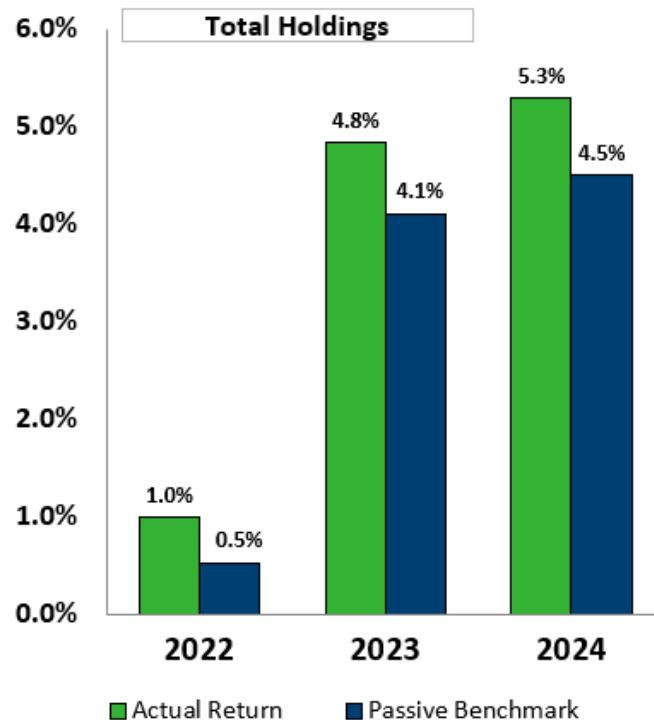
Table 2: Investment Income Three-Year Trend (\$ Millions)

	2022		2023		2024	
Passive Benchmark	0.5%	\$2.0	4.1%	\$14.9	4.5%	\$16.6
Active Management	0.5%	\$1.6	0.7%	\$2.7	0.8%	\$3.0
Total	1.0%	\$3.6	4.8%	\$17.6	5.3%	\$19.6

The passive benchmark approach, which reflects investment returns without active management, underwent a methodology update effective 2024. Previously, the passive income benchmark was calculated using an average of bank deposit rates through the year, weighted by cash flow timing. The new approach calculates the benchmark using weighted average holdings across investment categories (GICs, HISAs, and MFA pooled funds). This adjustment ensures a more accurate representation of portfolio holdings, accounting for differences in passive investment returns based on their respective category. Table 2 above reflects this updated approach.

Graph 1 provides a summary report on investment returns in 2024.

Graph 1: CRD Investment Results – 2024



In 2024, the Bank of Canada lowered the overnight interest rate five times from elevated historic levels. Additional information can be found in Appendix B.

In 2024, the CRD recorded average monthly cash outflows of \$30.3 million across operating, capital and financing activities. Significant investments were made in large-scale projects across several service areas. For example, within the Environmental Resource Management service, the Hartland Renewable Natural Gas Initiative incurred \$16 million in actual and accrued construction expenses. The Land Banking and Housing service advanced \$9.9 million to a rapid housing project, while the Juan de Fuca Water Distribution incurred \$8 million in actual and accrued expenses toward replacement of the UV system.

Strong cash flow forecasting and an active investment management strategy led to the rebalancing of the portfolio throughout the year to manage performance. Further details regarding investment holdings and performance can be found in Appendix C.

Socially Responsible Investing Alignment

Investments are considered in alignment with responsible investing objectives when identified as meeting the criteria defined by MFA in their ESG Framework (Appendix D). As of December 31, 2024, 28% of the long-term portfolio was invested in socially responsible investment products versus 26% in the prior year.

CONCLUSION

Overall, the CRD portfolio of investments reflects the four fundamental objectives of safety of principal, liquidity, responsible investing and return on investment. Investments have been made in keeping with requirements under the Investment Policy and investment performance generally exceeded expectations for the year ended December 31, 2024.

RECOMMENDATION

There is no recommendation. This report is for information only.

Submitted by:	Andrew Hoge, CFA, CPA, CGA, Mgr., Corporate Finance & Treasury
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: Investment Policy
- Appendix B: Market Analysis
- Appendix C: Investment Holdings and Performance
- Appendix D: Municipal Finance Authority's Suite of Pooled Investment Products



Making a difference...together

CAPITAL REGIONAL DISTRICT

INVESTMENT POLICY

Policy Type	Board [Corporate]		
Title	INVESTMENT POLICY		
Adopted Date	September 22, 2013	Policy Number	BRD07
Amendment #1	May 10, 2017		
Amendment #2	March 10, 2021 (Approved)		
Amendment #3	March 9, 2022 (Approved)		
Policy Owner	Financial Services		

1. PURPOSE

This investment policy provides the framework for investment portfolio management for the Capital Regional District (CRD), Capital Regional Hospital District (CRHD) and Capital Region Housing Corporation (CRHC).

It is the policy of the CRD, CRHD and CRHC to invest funds in a manner that provides the optimal blend of investment security and return while meeting the short and long term cash flow requirements in support of the corporate plan priorities while maintaining compliance with statutory requirements.

2. SCOPE

The investment policy applies to all cash operating funds, capital funds and reserve funds. It does not apply to funds held in trust or which have a specific legal or statutory requirement for cash management, disbursement, or investment.

3. PRINCIPLES

The investment of funds must reflect a management philosophy based on the fundamental objectives of

3.1 Safety of Principal

Investments shall be made to ensure preservation of principal within the portfolio. Preservation of principal is accomplished through placement of funds with creditworthy institutions and through portfolio diversification. Diversification is required to minimize potential losses on financial products.

3.2 Liquidity

The investment portfolio shall remain sufficiently liquid to meet all reasonably anticipated cash flow requirements.

3.3 Responsible Investing

The investment program will consider socially responsible investment products that adhere to statutory requirements and meet the objectives laid out in this policy.

Organizations that adopt a socially responsible investment platform in alignment with the published MFA ESG framework are preferred

3.4 Return on Investment

The investment portfolio shall be designed with the objective of maximizing market rate of return subject to the investment risk constraints, liquidity requirements and responsible investing objectives.

4. INVESTMENT PARAMETERS

4.1 Safety of Principal

The program will diversify cash reserve investments by security type and institution, taking into consideration the impact on return on investment. Section 5.4 outlines the authorized and suitable investments permissible to ensure optimal portfolio diversification.

4.2 Liquidity

To the extent possible, portfolio management will align investments with anticipated cash flow requirements. However, a portion of the portfolio shall be continuously invested in fully-liquid investments to meet ongoing obligations.

A long-term financial plan will be established for major capital reserves. The long-term financial plan will inform the term decision when placing timed investments in order to meet liquidity requirements.

4.3 Responsible Investing

Where responsible investment options provide comparable risk, return and liquidity, these facilities will be a priority. Investments are considered in alignment with responsible investing objectives when identified as meeting criteria as defined by MFA within the published MFA ESG Framework.

4.4 Return on Investment

The investment program will seek to maximize the total return on all funds under management after considering protection of principal, liquidity and responsible investing. Return will be monitored through performance benchmarks to ensure program activities are providing benefits in excess of costs and with the goal to preserve capital against inflation over time. Due to the nature of the CRHC business activities, delivering affordable housing within the social service sector, CRHC will be excluded from holding lower return products.

4.5 Authorized and Suitable Investments

Money held may be invested or reinvested according to section 183 of the *Community Charter* subject to the following conditions:

1. Investments in marketable securities of a chartered bank or savings institution or any province must have a DBRS risk rating of R-1 (low) or higher for short-term debt and a rating of A (low) for long-term debt or comparable ratings of another rating organization, indicating equal or superior credit quality (see Appendix A of this policy).

2. Investment placements will conform to the portfolio diversification constraints listed in Appendix B. Exceptions to constraints listed in Appendix A require Chief Financial Officer approval and shall be reported to the Board through Standing Committee at the next available meeting.
3. Internal projects under CRD service authority are considered allowable investment options when capital reserves are not immediately required and can be accessed through inter-service borrowing. Inter-service borrowing will be in compliance with legislation and the CRD Inter-Service Borrowing Guidelines.

5. STANDARD OF CARE

5.1 Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs. Investments will not be made for speculation. Foremost will be consideration for the safety of capital. Staff must be aware of reasonably foreseeable risks, trends and fluctuations in the market, and be able to recognize unreasonable risks whilst ensuring the liquidity of the investment portfolio.

5.2 Ethics and Conflict of Interest

Staff responsible for investing activities shall comply with the CRD Conflict of Interest Policy and shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions.

5.3 Delegation of Authority

Authority to manage the investment program ("the Program") is granted to the Chief Financial Officer and is derived from section 237 of the *Local Government Act*.

5.4 Credit Risk Monitoring

To meet the objectives of this policy and ensure suitability of offerings, credit risk monitoring must be conducted by CRD Staff independent of vendor representations. The following due-diligence shall be performed:

1. In-house credit analysis shall be conducted on all financial institutions and investment counter-parties.
2. Credit reports and analysis, published by DBRS, S&P, Fitch or Moody's, will be obtained from financial institutions, investment dealers and rating institutions and reviewed.
3. Credit reports and analysis are recognized as opinions and not a guarantee for safety of principal.
4. When placing investments in individual marketable securities and more than one credit rating is available, the average of two or more available credit ratings shall be used.

5.5 Consolidated Basis

All funds covered by this policy will be managed on a consolidated basis to ensure the best possible return by providing economies of scale.

5.6 Program Requirements

The Program shall abide by the following reporting requirements:

1. The Chief Financial Officer must report to the Finance Committee annually. The report must identify investment holdings and any deviations from this policy; and
2. An appropriate portfolio performance benchmark will be set and reported in the annual investment performance report.

6. POLICY REVIEW

Review Date	Description:
March 2026, unless legislative change or new MFA finance product	To ensure ongoing relevance, this policy shall be reviewed the earlier of: <ol style="list-style-type: none">1. If a change in the relevant legislation governing the investment activities of local governments occurs;2. If the Municipal Finance Authority of British Columbia establishes a new pooled fund investment product; or3. Every five calendar years.

7. RELATED POLICY, PROCEDURE AND GUIDELINES

- Conflict of Interest Policy

Appendix A
Dominion Bond Rating Service (DBRS) Credit Quality Ratings

Commercial Paper & Short-Term Debt	Bond & Long-term Debt	Bond & Long-term Debt	Description	CRD/CRHD/CRHC Investment Policy	
R-1 (high)	AAA	Investment Grade ↑	Superior	Permissible	
R-1 (high)	AA (high)				
R-1 (middle)	AA		Good		
R-1 (middle)	AA (low)				
R-1 (low)	A (high)		Adequate		
R-1 (low)	A				
R-1 (low)	A (low)				
R-2 (high)	BBB (high)		Not Permissible		
R-2 (middle)	BBB				
R-2 (low) / R-3	BBB (low)	Speculative Grade		Speculative	
R-4	BB (high)				
R-4	BB				
R-4	BB (low)				
R-4	B (high)				
R-5	B			Highly Speculative	
R-5	B (low)				
R-5	CCC				
R-5	CCC				
R-5	CC				
R-5	C			Default	
D	D				

Appendix B **Portfolio Diversification Constraints**

Exposure constraints target protection of principal and return and set a maximum allowable share of the total portfolio that can be invested.

Due to market fluctuations and / or the timing of investment deposit transfers, maximum percentages in Appendix C may be exceeded at a point in time. Securities need not be liquidated to rebalance the portfolio; however, consideration should be given to this matter when future purchases are made to ensure that appropriate diversification is maintained.

The portfolio diversification constraints are found in Table 1 below:

Table 1: **Portfolio Diversification Constraints**

Investment Type	MAXIMUM of Total Reserves	MAXIMUM by Institution/product/ pooled fund
<u>Short-Term (< 2 year holding period)</u>		
Canadian Banks (Schedule 1) Deposits and/or GIC's	65%	35%
MFA Pooled Fund Products	50%	50%
Credit Unions (Rated/Insured) Deposits and/or GIC's	35%	20%
<u>Long-Term (> 2 year holding period)</u>		
Canadian Banks (Schedule 1) Deposits and/or GIC's	65%	35%
MFA Pooled Fund Products	60%	30%
Credit Unions (Rated/Insured) Deposits and/or GIC's	35%	20%
Internal Projects (5+ years)	30%	-
Federal Bonds	20%	10%
Municipal Finance Authority of BC Bonds	20%	20%
Provincial Bonds	15%	15%
Municipal, Regional District or Greater Board Bonds	15%	15%

Market Analysis

Applies to the Capital Regional District (CRD), the Capital Regional Hospital District (CRHD), and the Capital Region Housing Corporation (CRHC)

As part of overall portfolio management, staff regularly monitor market trends and key metrics such as the Bank of Canada overnight interest rate, the Government of Canada bond rates and other market commentary issued by banks and investment brokers. Additionally, the Municipal Finance Authority (MFA) provides regular market commentary on new product developments and based on outlook reports provided by Phillips, Hager & North Investment Management (PH&N).

The 2024 economic landscape in Canada saw a shift towards lower interest rates after an extended period of monetary tightening. Interest rates, which began the year at elevated levels, started to decline after April 2024 as inflationary pressures eased.

The Bank of Canada cut its overnight policy rate five times throughout the year, bringing it down from 5.0% in January to 3.25% by December. These rate cuts were in response to significant declines in inflation, which approached the Bank's 2% target by year-end. With inflation nearing the Bank of Canada's target, future rate cuts will be considered on a case-by-case basis.

Table 1 below presents key economic indicator rates as of December 31, 2022-2024.

Table 1: Indicative Market Rates 2022 to 2024

Rate	2022	2023	2024
Bank of Canada - Overnight Rate	0.25% - 4.25%	4.25% - 5.00%	3.25% - 5.00%
HISA	0.72% - 4.80%	4.80% - 5.75%	3.75% - 5.50%
RBC - Bank Rate	0.70% - 4.70%	4.70% - 5.55%	3.80% - 5.55%
Fixed GIC - 180 Day / 1 Year (sample)	2.22% - 3.06%	5.30% - 5.60%	5.40% - 5.50%

Investment Marketplace

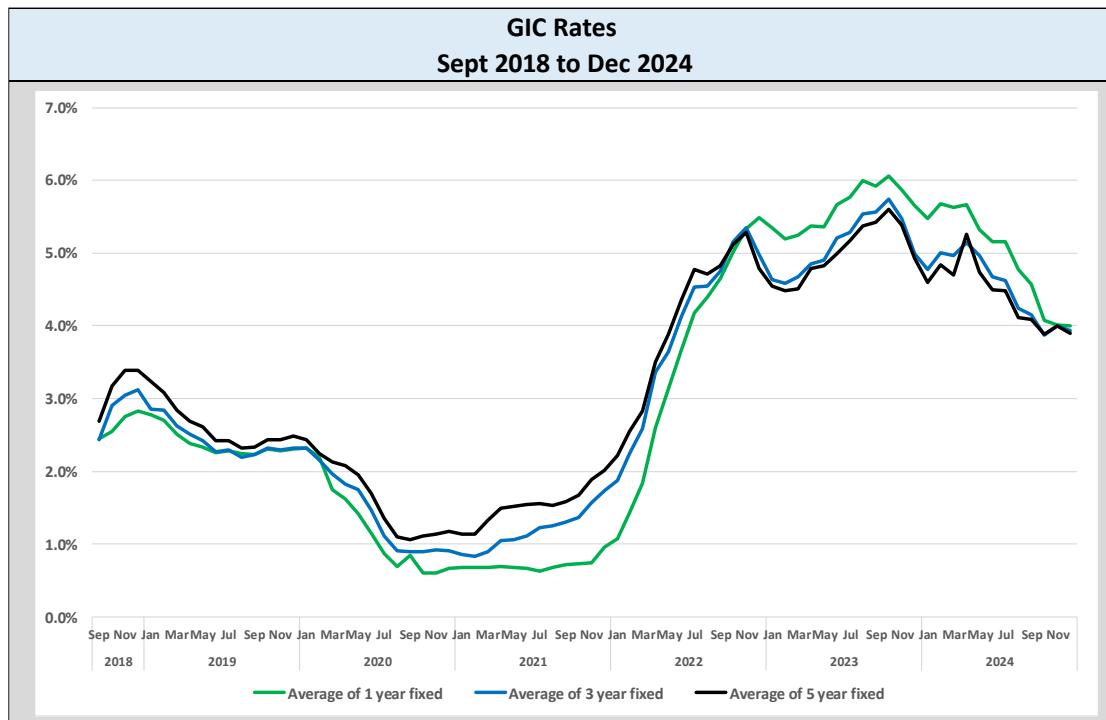
Fixed GIC rates followed a similar trajectory to the Bank of Canada overnight rate, reflecting the broader decline in interest rates across one to five-year GIC terms. These changes led to lower borrowing costs and reduced returns on deposit products.

Despite falling yields, fixed MFA pooled fund income returns remained positive in 2024, bolstered by capital gains from declining interest rates in the latter half of the year. Equity markets in Canada, the US, and globally delivered exceptional returns, rebounding strongly from weaker performance in prior years. These trends contributed to overall positive returns for MFA pooled funds, including the Diversified Multi-Asset Class (DMAC) fund, which benefited from both bond income and equity growth.

In 2024, High Interest Savings Account (HISA) rates decreased but remained competitive compared to Guaranteed Investment Certificate (GIC) rates across most terms. Consequently, by year-end allocations to HISAs were enhanced to optimize interest earnings.

As shown in Graph 1, GIC rates were at their highest late in 2023, and have been moving lower ever since.

Graph 1: GIC Historical Rates



The CRD continues to hold units in the MFA Bond Fund, MFA Fossil Fuel-Free (FFF) Bond Fund, the MFA DMAC Fund and the MFA Mortgage Fund. The FFF Bond Fund invests in securities similar to the existing bond fund except that the FFF option excludes those holdings directly related to non-renewable energy extraction, processing and transportation. This additional screening is estimated to exclude approximately 4% of the population of investible securities compared to the existing bond fund.

For the calendar 2024 year, the FFF Bond Fund underperformed the MFA Bond Fund on an annual basis by 0.14% (5.53% versus 5.39% respectively). The FFF Fund's underweight position in the positively performing energy sector and overweight positions in Real Estate and Financial sectors, which experienced comparative spread widening, negatively impacted its returns over the year. The MFA Mortgage Fund returned 6.13% while the MFA DMAC returned 17.4% for 2024.

Staff will assess investment placements in existing and new MFA pooled funds in the future, for the CRD, the CRHD, and the CRHC, as the need to place long-term funds arises.

Investment Holdings and Performance

Portfolio Holdings

On December 31, 2024, the Capital Regional District (CRD) held \$371.3 million in short-term and long-term investments, as detailed in Table 1 below.

Table 1: CRD Investment Holdings – Dec 31, 2024

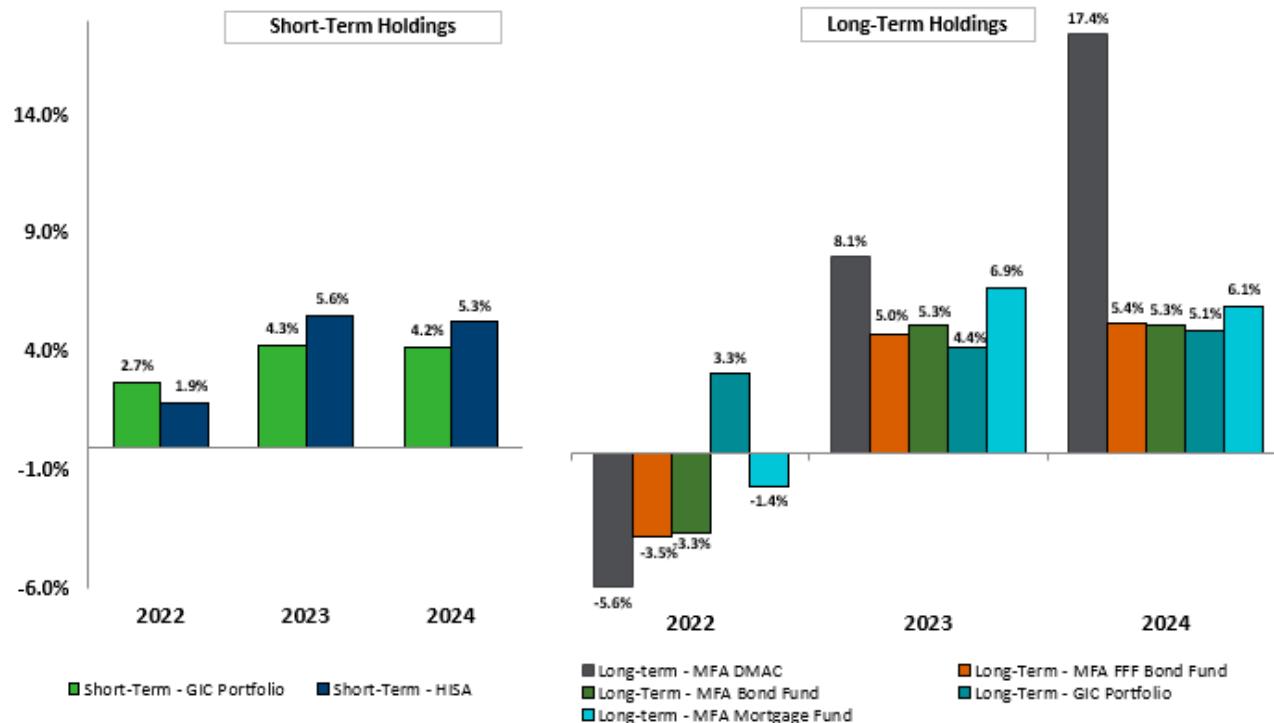
Investments	Balance (\$millions)	% Share
Investments Short-Term (less than 2 years)		
High Interest Savings Accounts	52.1	14.0%
Guaranteed Investment Certificates	152.0	40.9%
Total Short-term:	204.2	55.0%
Investments Long-Term (more than 2 years)		
MFA DMAC Fund	18.0	4.9%
MFA Pooled Mortgage Fund	18.6	5.0%
MFA FFF Bond Fund	31.9	8.6%
MFA Short-Term Bond Fund	36.2	9.7%
Guaranteed Investment Certificates	62.4	16.8%
Total Long-term:	167.1	45.0%
Total Investments:	\$371.3	100%

The portfolio was distributed between short-term and long-term investments in a 55%/45% split. As per Investment Policy, investments with maturities or approaching maturities less than two years are classified as short-term and investments with maturity and divestiture dates beyond two years are classified as long term.

Performance

Graph 1 provides a detailed report on investment returns in 2024.

Graph 1: CRD Investment Results



Short-Term Investments

These funds focus on liquidity and are monies needed for near-term expenditures in operating and capital. The funds are invested in a mix of High Interest Savings Accounts (HISA) and Guaranteed Investment Certificates (GIC) with varying terms throughout the year in alignment to cashflow needs. GIC rates began 2024 above deposit yields but fell steadily, ending slightly below them by year's end.

For short-term holdings (terms less than two years), the short-term GIC portfolio yielded a 4.2% return, exceeding the 3.7% benchmark. The HISA accounts exceed their benchmark of 4.3% with a 5.3% return. The combined short-term portfolio (HISAs plus GICs under 2-years in remaining term) returned 4.4% versus a benchmark of 3.9%.

Long-Term Investments

Funds invested in long-term GICs and Municipal Finance Authority (MFA) pooled funds are primarily long-term capital reserves. The long-term GIC portfolio returned 5.1% exceeding the passive benchmark of 3.1% due to active long-term GIC placements in 2024 at higher rates.

In 2024, the MFA Bond Fund produced a 5.3% return while the MFA Fossil-Fuel-Free (FFF) Bond Fund returned 5.4%, the MFA Mortgage Fund returned 6.1%, the MFA Diversified Multi-Asset Class (DMAC) Fund returned 17.4% all benefiting from the inverse relationship between interest

APPENDIX C

rates and long-term bond yields. The combined MFA pooled fund return was 7.4%. As interest rates decreased rapidly from their peak in the last quarter of the year, the bond funds, mortgage fund and fixed income DMAC holdings generated capital gains. Furthermore, despite the decline from peak, interest rates remained relatively high contributing to increased annual bond coupon income compared to previous years.

The combined long-term portfolio (MFA pooled funds plus GICs over 2-years in remaining term) returned 6.6% versus a benchmark of 5.3%.

Appendix D: MFA's Suite of Pooled Investment Products



	(3) Pooled High Interest Savings Accounts	Pooled High Interest Notice Plan Account	Money Market Fund	Government Focused Ultra-short Bond Fund
<i>Key Features</i>	<p>Best for soon needed funds.</p> <p>Balances favourable interest rates and liquidity.</p> <p>Monies held with Domestic Systemically Important Banks.</p> <p><i>✓ Favourable deposit rates negotiated by MFA</i></p> <p><i>✓ Monthly Interest</i></p>	<p>Well-suited for near-term foreseeable cash requirements.</p> <p>Same rate as Scotiabank PHISA plus 15 bps (per annum).</p> <p>Client provides 31-day withdrawal notice at any time on an amount requested, they receive standard Scotiabank PHISA rate on that amount (and premium rate on any remainder in the Notice Account). After holding period requested monies deposited into Clients' Scotiabank PHISA.</p> <p>Money held with Domestic Systemically Important Bank.</p> <p><i>✓ Premium deposit rate negotiated by MFA</i></p> <p><i>✓ Monthly Interest</i></p>	<p>This Fund is suited for Investors who must maintain adequate liquidity, while benefitting from asset diversification.</p> <p>This Fund holds a portfolio of very short-term securities, focused on high-quality corporates.</p> <p>The Fund seeks a yield advantage through active market and credit analysis.</p> <p><i>✓ Monthly distributions</i></p>	<p>The main objective of this Fund is to provide safety and liquidity.</p> <p>This Fund maintains a bias towards safe and favourable Federal and Provincial Securities, holdings may include up to 25% Big 6 Bank debt securities.</p> <p>Securities acquired for the Fund may have a maximum maturity of 2 years.</p> <p>This Fund does not invest in non-bank corporates.</p> <p><i>✓ Monthly distributions</i></p>
<i>Suggested Investment Time Horizon</i>	0 – 12 months	35 days – 12 months	0 – 24 months	0 – 24 months
<i>Trailing 12-month Total Return * ‡</i>	N/A	N/A	4.83%	5.33%
<i>Current Yield †</i>	3.80% - 3.55% ‡ §	3.70% ‡ §	3.50%	2.84%
<i>Total Annual Fees</i>	3 bps	3 bps	12.5 bps	12.5 bps

Management and composition of Funds subject to MFA's Pooled Investment Funds Investment Policies, Objectives, and Guidelines Agreement with Fund Manager(s). || Call MFA for details.

* Trailing 12-month Total Return equal to change in NAV value plus distributions over the past 365 days to December 31, 2024; past performance does not guarantee future performance.

† Before fees; yields as at February 4, 2025. ‡ Net of fees and expenses. § rates as of February 5, 2025.

FFF refers to **Fossil Fuel Free** defined here as (1) Funds which exclude investments issued by companies directly involved in extracting, processing, or transporting coal, oil or natural gas; and (2) Savings Accounts offered by financial institutions.

ESG integrated refers to the ongoing consideration of ESG factors within an investment analysis and decision-making process with the aim to improve risk-adjusted returns.

MFA's Suite of Pooled Investment Products



	Short-term Bond Fund	Fossil Fuel Free Short-term Bond Fund	Pooled Mortgage Fund
Key Features	<p>Designed for Investors with a 2 to 5 year investment horizon as the Fund maintains a longer duration versus the MM and Ultra-short Funds.</p> <p>This Fund provides instant diversification through a broad asset mix of high-quality government and corporate securities.</p> <p>The Fund seeks a yield advantage through active market and credit analysis.</p> <p>✓ Monthly distributions</p>	<p>This Fund is benchmarked against the same index as the ST Bond Fund, however screens-out companies involved in the extraction, processing and transportation of coal, oil, and natural gas.</p> <p>Designed for Investors with a 2 to 5 year investment horizon.</p> <p>This Fund provides instant diversification through a broad asset mix of high-quality government and corporate securities.</p> <p>The Fund seeks a yield advantage through active market and credit analysis.</p>	<p>This Fund is designed to provide asset class diversification for local government investment portfolios. Best suited for cash not needed for 3+ years.</p> <p>The Fund invests in high-quality 1st mortgages on Canadian income producing commercial properties – such as retail, multi-residential, office and industrial.</p> <p>✓ Minimum 1.25x CF coverage</p> <p>✓ Maximum 75% Loan-to-value</p>
Suggested Investment Time Horizon	2 – 5 years	2 – 5 years	3 years + (redemption restrictions may apply)
Trailing 12-month Total Return * ‡	5.53%	5.39%	6.13%
Current Yield †	3.07%	3.06%	4.18%
Total Annual Fees	20 bps	20 bps	25 bps

Management and composition of Funds subject to MFA's Pooled Investment Funds Investment Policies, Objectives, and Guidelines Agreement with Fund Manager(s).

* Trailing 12-month Total Return equal to change in NAV value plus distributions over the past 365 days to December 31, 2024; past performance does not guarantee future performance. † Before fees; yields as at February 4, 2025.

‡ Net of fees and expenses.

FFF refers to Fossil Fuel Free defined here as (1) Funds which exclude investments issued by companies directly involved in extracting, processing, or transporting coal, oil or natural gas; and (2) Savings Accounts offered by financial institutions.

ESG integrated refers to the ongoing consideration of ESG factors within an investment analysis and decision-making process with the aim to improve risk-adjusted returns.

MFA's Suite of Pooled Investment Products



	 Fossil Fuel Free Diversified Multi-asset Class Fund  FFF	 Diversified Multi-asset Class Fund  CARBON LIGHT
<i>Key Features</i>	<p>Designed to invest capital in only fossil fuel free securities over the long-term and grow at a rate that exceeds inflation by 3.5%, while minimizing risk through asset class selection and diversification.</p> <p>The Fund will be broadly invested in Fixed Income (30%) and Equities (70%) ^A.</p> <ul style="list-style-type: none"> ✓ <i>Preserve long-term purchasing power</i> ✓ <i>Global Diversification</i> ✓ <i>Gain exposure to professionally managed growth assets</i> 	<p>Designed to invest capital over the long-term and grow at a rate that exceeds inflation by 3.5%, while minimizing risk through asset class selection and diversification.</p> <p>The Fund will be broadly invested in Fixed Income (25%), Equities (60%), and Alternative investments (15%) ^A.</p> <ul style="list-style-type: none"> ✓ <i>Preserve long-term purchasing power</i> ✓ <i>Alternative Investments at very attractive pricing</i> ✓ <i>Gain exposure to professionally managed growth assets</i>
<i>Suggested Investment Time Horizon</i>	10 years + (redemption restrictions may apply)	10 years + (redemption restrictions may apply)
<i>Trailing 12-month Total Return *‡</i>	17.48%	20.25%
<i>Current Yield †</i>	◊	◊
<i>Total Annual Fees</i>	33 bps	33 bps

Management and composition of Funds subject to MFA's Pooled Investment Funds Investment Policies, Objectives, and Guidelines Agreement with Fund Manager(s).

* Trailing 12-month Total Return equal to change in NAV value plus distributions over the past 365 days to December 31, 2024; past performance does not guarantee future performance.

‡ Net of fees and expenses. ◊ Fixed Income component only, 3.06% (FFF DMAC), 4.64% (DMAC) as of February 4, 2025. ^A Mid-point target weight, actual weights will vary; when FFF alternative investments available FFFDMAC may invest in those strategies. FFF refers to **Fossil Fuel Free** defined here as (1) Funds which exclude investments issued by companies directly involved in extracting, processing, or transporting coal, oil or natural gas; and (2) Savings Accounts offered by financial institutions. ESG integrated refers to the ongoing consideration of ESG factors within an investment analysis and decision-making process with the aim to improve risk-adjusted returns. "Carbon Light" refers to strategies which minimize a portfolio's carbon impact including up to ~40% FFF.



**Municipal Finance
Authority of BC**

ESG Frame r

DISCLAIMER



This presentation, including the accompanying slides and subsequent discussion, contains certain forward-looking information, forecasts, projections, goals and strategies (the "forward-looking information") with respect to revenues, funding, expenses, the financial condition, and results of operations. This forward-looking information represents the Municipal Finance Authority of ^{the} City of Columbia's expectations or beliefs concerning future events and involves known and unknown risks and uncertainty that could cause actual results, performance or events to differ materially from those expressed or implied in such statements. This material is for informational purposes only.



- Since inception in 1970, MFA's main mandate to providing low-cost lending for local government capital projects has provided tremendous benefits to communities and citizens all across British Columbia
 - MFA has recently committed to increasing its efforts on collecting, standardizing and disseminating more granular data on its lending activities to assist the investment community
- MFA will now provide “Use of Proceeds” disclosure in conjunction with all future bond issues and in our annual report every year
 - MFA's initial approach will be to map its use of proceeds to UN SDGs, Green Bond Principles and Social Bond Principles
 - Management is committed to helping improve both local government and MFA's disclosures over time - in conjunction with expected improvements of global ESG reporting standards
- MFA has no intention of issuing certified labeled bonds. Given our unique model, and until ESG reporting methodologies and standards improve, our efforts will be focused on being a thought leader and promoter of the adoption of common and comparable ESG reporting data by our Members



The MFA has developed an ESG mapping approach which endeavours to provide Environmental Social and Governance disclosure by which investors bond market participants and other interested stakeholders can better understand how proceeds from our funding program are used. While our bond issues are not certified as such we view all of our bond issues as being 'sustainable bonds' used to support and advance various ESG initiatives throughout the province.



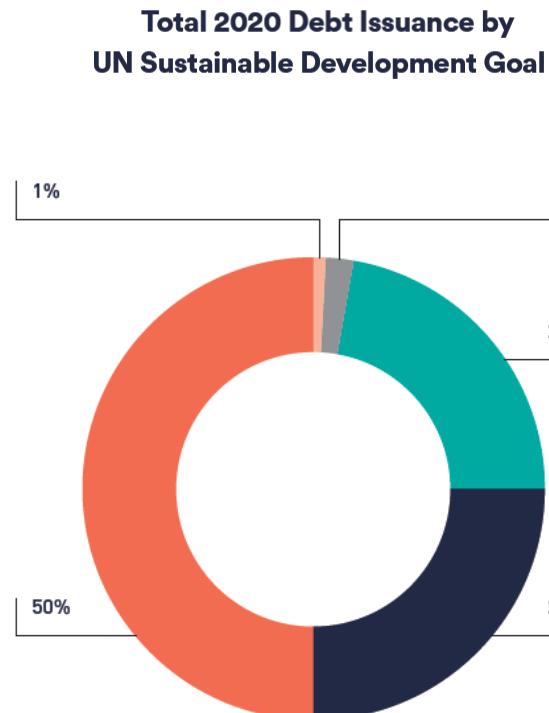
Using our new ESG mapping approach the MFA aims to provide stakeholders with insight into how the capital projects we fund align to not only specific UN Sustainable Development Goals but also recognized Green Bond Principles and Social Bond Principles. These principles have been used to help guide our project mapping approach but should not be construed as a formal framework where explicit impacts are measured at this time.

We encourage stakeholders to reach out and dialogue with us as we take initial steps to improve our ESG approach in an effort to provide stakeholders with clearer information regarding our use of proceeds.



UN SDG Alignment	Green Bond Principles	Social Bond Principles	MFA Purpose of Borrowing	Project Examples In This Category
3 GOOD HEALTH & WELLBEING	-	Access to Essential Services	Health/Social Services	Hospitals, hospital equipment, day cares
6 CLEAN WATER & SANITATION	Sustainable Water & Wastewater Management	Affordable Basic Infrastructure	Water	Water treatment, distribution, storage, water metering
	Sustainable Water & Wastewater Management	Affordable Basic Infrastructure	Sewer/Drainage	Sewage treatment, distribution, storage, storm drainage systems, dikes, flood protection
7 AFFORDABLE & CLEAN ENERGY	Energy Efficiency	Affordable Basic Infrastructure	Renewable Energy Systems	Solar, hydro electric, heat recapture, energy efficiency retrofits
	Renewable Energy	Affordable Basic Infrastructure	Renewable Energy Systems	Solar, hydro electric, heat recapture, energy efficiency retrofits
11 SUSTAINABLE CITIES & COMMUNITIES	Clean Transportation	Affordable Basic Infrastructure	Transportation/Transit	Airports, public transit, cycling and walking infrastructure
	-	Affordable Basic Infrastructure	Roads	Paving, new roads, road safety improvements, bridges, interchanges, street lighting
	Green Buildings	Affordable Basic Infrastructure	Public Safety	Public safety buildings, fire halls, fire trucks
	Green Buildings	Affordable Basic Infrastructure	Local Government Land & Buildings	Land acquisition, City hall, public works buildings, animal shelters, other Local Government owned facilities
		Affordable Basic Infrastructure	Communications Utilities	Fibre optic network, TV rebroadcasting, phone network
	Green Buildings	Affordable Basic Infrastructure	Parks/Recreation/Culture	Parkland, park improvements, recreational facilities, libraries, community halls, theaters, museums
	Environmentally sustainable management of natural resources and land use	Affordable Basic Infrastructure	Parks/Recreation/Culture	Parkland, park improvements, recreational facilities, libraries, community halls, theaters, museums
	-	Affordable Basic Infrastructure	Other	Cemetery improvements, cruise ship dock
	Green Buildings	Affordable Housing	Affordable Housing	Social/supportive housing
12 RESPONSIBLE CONSUMPTION & PRODUCTION	Pollution Prevention & Control	-	Solid Waste Management/Recycling	Landfills, landfill closure, recycling facilities, composting facilities, vehicles for these purposes
13 CLIMATE ACTION	Climate Change Adaptation	-	Environmental Conservation/Remediation	Brownfield remediation, habitat restoration
14 LIFE BELOW WATER	Terrestrial & Aquatic Biodiversity Conservation	-	Environmental Conservation/Remediation	Brownfield remediation, habitat restoration
15 LIFE ON LAND	Terrestrial & Aquatic Biodiversity Conservation	-	Environmental Conservation/Remediation	Brownfield remediation, habitat restoration

TOTAL 2020 EBT SSUANC BY UNSDG



- 3 Good Health & Wellbeing
- 6 Clean Water & Sanitation
- 11 Sustainable Cities & Communities
- 12 Responsible Consumption & Production
- 14 Life Below Water

2020 New Financing by UN SDG

3 - Good Health & Wellbeing	\$ 79,741,155
6 - Clean Water & Sanitation	317,663,574
11 - Sustainable Cities & Communities	117,247,525
12 - Responsible Consumption & Production	15,921,809
14 - Life Below Water	4,425,937
	\$ 535,000,000

2020 Refinancings by UN SDG

3 - Good Health & Wellbeing	\$ 179,081,036
6 - Clean Water & Sanitation	194,361,618
11 - Sustainable Cities & Communities	107,797,032
12 - Responsible Consumption & Production	3,760,314
	\$ 485,000,000

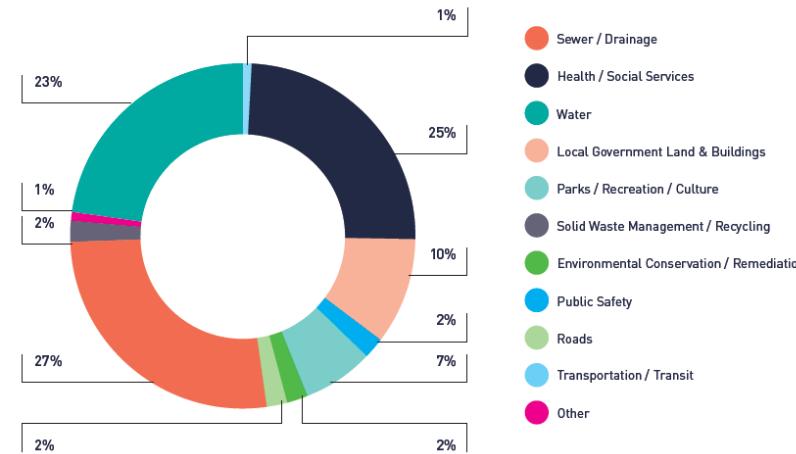
Total 2020 Financings By UN SDG

3 - Good Health & Wellbeing	\$ 258,822,191
6 - Clean Water & Sanitation	512,025,192
11 - Sustainable Cities & Communities	225,044,557
12 - Responsible Consumption & Production	19,682,123
14 - Life Below Water	4,425,937
	\$ 1,020,000,000

TOTAL 2020 EBT ISSUANCE BY PURPOSE



Total 2020 Debt Issuance by Borrowing Purpose



	2020 New Financings by Borrowing Purpose	2020 Refinancings by Borrowing Purpose	Total 2020 Debt Issuance by Borrowing Purpose
Environmental Conservation/Remediation	\$ 4,425,936	\$ -	\$ 4,425,936
Health/Social Services	79,741,154	179,081,036	258,822,190
Local Government Land & Buildings	95,736,179	8,768,313	104,504,492
Other	-	5,000,000	5,000,000
Parks/Recreation/Culture	4,854,198	60,909,801	65,763,999
Public Safety	7,974,058	12,157,621	20,131,679
Roads	7,842,660	11,523,888	19,366,548
Sewer/Drainage	228,043,923	45,675,687	273,719,610
Solid Waste Management/Recycling	15,921,809	3,760,314	19,682,123
Transportation/Transit	840,431	9,437,409	10,277,840
Water	89,619,652	148,685,931	238,305,583
	\$ 535,000,000	\$ 485,000,000	\$ 1,020,000,000



Long-Term Ratings P

Agency	Rating	Effective Date	Rating
&		table	May 15, 2020 P
Moody's P	aa S P	table	Feb 2, 2021 P
Fit P		table P P	April 26, 2021 P

Short-Term Ratings P

Agency	Rating	Effective Date	Rating
&	-1+ S P	table	May 15, 2020 P



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**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, MARCH 5, 2025**

SUBJECT Implications of a “Buy Canadian” Purchasing Preference at CRD

ISSUE SUMMARY

To report on the potential implications to CRD of prioritizing the purchase of Canadian-made products and services during the trade dispute with the United States.

BACKGROUND

On February 12th, the CRD Board endorsed the following motion:

Buy Canadian

The Board requests that staff report back to the next Finance Committee meeting on the CRD's procurement processes and the impact of prioritizing Canadian-made products and services during the international trade dispute.

This report focuses on the options available within the CRD's Procurement Policy and the applicable trade agreements to implement a “Buy Canadian” policy to prioritize the purchase of Canadian-made products and services.

The information contained in this report is current to the date of publishing, however, the trade dispute is a rapidly evolving matter that will likely change by the date of Committee and Board consideration. Staff anticipate more information will become available, as the Board's concerns are held in common with other Canadian public sector organizations. While staff have endeavored to present a summary of options and impacts, other agencies such as the Federation of Canadian Municipalities, are actively working to investigate the same issues to provide additional information and resources. Staff will continue to monitor additional information as it becomes available and will update the Board accordingly.

IMPLICATIONS

CRD's Procurement Policy (BRD15)

CRD's Procurement Policy requires procurement processes to be conducted in a competitive, fair, open, and transparent manner and on the basis of “best value”, that is, the optimal combination of total cost, performance, economic, environmental, and social sustainability, reduced carbon dependency, and reduced waste. CRD complies with trade agreements binding on it as a local government, as well as those agreements which are not directly binding but which the Provincial and Federal Government expect public authorities to comply with.

A summary of trade agreement requirements for local government competitive procurement is summarized in the table below. Further information is available from the Federal Government.¹

¹ <https://www.international.gc.ca/trade-agreements-accords-commerciaux/ressources/fcm/complete-guide-complet.aspx?lang=eng>

Trade Agreement ²	Application	Goods	Services	Construction
<i>New West Partnership Trade Agreement</i>	BC, Alta., Sask., Man.	\$75,000	\$75,000	\$200,000
<i>Canadian Free Trade Agreement</i>	Canada	\$133,800	\$133,800	\$334,400
<i>Canada-Europe Free Trade Agreement</i>	EU	\$353,300	\$353,300	\$8.8-million
<i>Canada-United States-Mexico Free Trade Agreement</i>	US, Mexico	\$237,700	\$237,700	\$8.8-million

As a result, CRD purchases the majority of its goods, services, and construction competitively as they are over the *New West Partnership Trade Agreement* competitive thresholds. For procurements below competitive thresholds, staff are encouraged to work with trusted and known suppliers; award to Indigenous-controlled businesses; or consider “social” procurement thresholds, such as awarding to enterprising non-profits or those businesses who also provide benefit to historically equity-seeking groups or have ties to such groups.

Can CRD prioritize Canadian-made Goods and Services?

In relation to non-selection of US goods or services, the Canada-United States Mexico Agreement (CUSMA, the “new NAFTA”) permits a “Buy Canadian” preference to be applied:

- For goods or services valued at less than \$237,000; and
- For construction valued at less than \$8.8-million.

Such preferences are already applied in the US to reserve contracts to US-based businesses and suppliers. Above these CUSMA thresholds, it is expected but not legally required that local governments conduct procurements treating US businesses and products of those member states as if they were Canadian businesses and products (for simplicity called “Most Favoured Nation” treatment). However, as CUSMA is not binding on local governments, should CRD choose to exclude US vendors entirely there is no bid dispute mechanism in CUSMA that would impact local governments and result in claims.

Certain funding and grant agreements require CRD to conduct competitive procurement and be non-discriminatory relating to those procurements. These terms are contractual and would need to be respected while those agreements are in place. They would take priority over CRD’s temporary procurement policy or program language, and likely apply in Provincially-funded residential housing projects or large infrastructure projects funded by Canada.

² <https://www.canada.ca/en/treasury-board-secretariat/services/policy-notice/contracting-policy-notice-2023-6-trade-agreements.html>

From an administrative perspective, CRD could express its preference for Canadian products and services, within prescribed limits, through a change to the CRD Procurement Policy or a Board direction, valid for the duration of the trade dispute, that includes the following provisions:

Domestic Preference

For purchases of goods and services less than \$237,000 and construction less than \$8.8-million, CRD staff may, at their discretion with a view to “best value”:

- prefer Canadian or non-US origin, supplied, manufactured, or produced goods or services;
- consider the risk of US tariffs and threatened US tariffs as a factor undermining the price certainty of US suppliers;
- consider whether domestic products, services, or construction could be specified for some or all of the contemplated procurement;
- discount any shipping or logistics cost from Canadian suppliers or manufacturers in the calculation of “best value”;
- consider whether after-sales service may only be provided from the US, and if so, consider this a risk undermining the “best value”;
- scope Canadian products into construction, goods, or services specifications for reasons of deliverability; constructability; price; quality of manufacture; security or confidentiality, including domestic economic security; business continuity; or confidence in continued pricing;
- *determine whether products from countries other than the US, of like quality to Canadian products, could be used in place of US products given the increased cost of US products, services, and construction as a result of tariffs.*

Where a procurement is funded by a grant or sponsorship agreement, staff must consult agreement terms to determine if it is appropriate for this “Buy Canadian” exception to apply. Staff should obtain legal advice if considering applying domestic preference or non-US-preference above the thresholds listed in this section or in contemplating a change order or amendment which would increase the contract value above the thresholds listed above.

Buy Local Program

Where a procurement is less than \$75,000 for goods or services, or less than \$200,000 for construction, the staff are encouraged to select BC-based or local suppliers for such work, always with a view to “best value” purchasing for CRD. Staff should not exceed these threshold amounts by way of amendment or change order without seeking legal advice.

Operational Implications of a Buy Canadian Policy

Understanding the effectiveness of a Buy Canadian preference could be challenging. CRD uses a decentralized procurement model, rather than having dedicated staff in a centralized purchasing function. Staff engaged in purchasing are expected to do so with minimal supervision. CRD’s Procurement Policy sets out step-by-step procedures for initiation, approval and evaluation of bids and tenders, which staff must comply with. Given the number of purchases undertaken and individuals involved in purchasing, the level of administrative effort to implement will depend on whether this is a mandatory requirement with a compliance function, or an instruction to staff

without an additional compliance function. Any compliance function would require additional administrative time to implement.

As part of CRD Evolves, a Manager of Purchasing position was created within the Finance department to begin the establishment of a more centralized purchasing service. While this role will create more capacity, it is not intended to review and provide advice on each procurement and could not do so without causing delays to goods and service supply timelines.

Effect of Implementation

CRD does not track purchasing through a centralized database, nor does it track source of origin or category of goods, and has limited ability to report on the ratio of purchases that are from US-based suppliers compared to domestic products. That said, high-level review shows that most purchases under the proposed threshold amounts are already from Canadian services and distributors. CRD does not often see bids from US-based bidders for construction projects except where projects are major capital (such as the Residuals Treatment Facility). Even absent a “Buy Canadian” preference, given the instability of the US-supply market as a result of the tariffs, it would be unlikely for CRD to use US-suppliers without practical reason (e.g. they are the only after-sales service provider; they provided the goods in the initial procurement; they are the only supplier due to technical or other reasons).

While it is unknown what the impact of a Buy Canadian preference may be, it is in CRD’s interests to build capacity in domestic or international suppliers, in the event tariffs effect the supply chain and to build relationships for critical services and supplies in other markets.

CRD relies on some US-sourced products including chemicals for water and sewer treatment and pre-fabricated structures. Those products are typically unique in the marketplace or the subject of long-standing supply arrangements with Canadian-based distributors or vendors that in turn source the materials from the United States. Chemicals for water and sewer treatment are currently not targeted by the Canadian retaliatory tariffs and therefore may not be affected in the short term. While staff are aware of the origin of some products, such as treatment chemicals, CRD does not keep records on the source of origin of all goods, services, or construction and therefore may not be able to fully identify or eliminate reliance on US-sourced products that are being procured by third party suppliers and distributors. As an initial step, if required, identifying and recording the source of products and services in upcoming procurements may assist staff in understanding the source of commodities used by the CRD.

CONCLUSION

In the mobilization to respond to the Canada-US tariff dispute, the CRD Board has asked staff to report on the implications of instituting a Buy Canadian policy at CRD. While it is possible to amend the CRD Procurement Policy to allow for a Buy Canadian preference within specific purchasing thresholds, imposing new policy requirements in our decentralized purchasing environment would require dedicated effort to train staff on the new requirements. Staff anticipate that additional guidance and resources will be forthcoming from the Federation of Canadian Municipalities (FCM) which will help inform CRD’s responsive efforts to the imposition of future potential tariffs.

RECOMMENDATION

There is no recommendation. This report is for information only.

Submitted by:	Steven N. Carey, B.Sc, J.D., Senior Manager, Legal Services & Risk Management
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, MARCH 05, 2025**

SUBJECT **Potential Impacts of United States-Canada Tariffs**

ISSUE SUMMARY

This report provides information on the potential impact of United States (US)-Canada tariffs on the Capital Regional District (CRD) as directed by the CRD Board.

BACKGROUND

On February 12, 2025, a notice of motion was approved directing staff to report back at the next Finance Committee meeting on the potential impacts of US-Canada tariffs on the CRD.

Upon reflection, there are two main impact drivers of potential US-Canada tariffs that could affect the CRD: financial impacts and operational supply chain impacts. This report focuses on the former, as the fluidity of tariffs, counter-tariffs and US-Canada relations as a whole are difficult to measure at this time. Staff will continue to monitor the situation and develop contingency and alternate plans as new developments materialize.

With respect to financial impacts, tariffs are taxes levied on imported goods into a country. In the case where the US implements a 25% tariff on Canadian goods, US importers (in the US) would be required to remit tariff taxes to the US government. The effective impact would be increasing the cost of Canadian goods against comparable US made products. If Canada implements retaliatory tariffs, Canadian importers will similarly remit tariff taxes to the Canadian government and increase the cost of US goods. Historically, increased costs of goods are transferred to domestic consumers in the respective country, resulting in higher costs in both markets.

Tariffs will also impact Canadian consumers when goods move back and forth across the border. For example, when Canada exports raw materials to the US and then imports the finished product, Canadian consumers will ultimately pay higher prices that include tariffs from both countries.

US President Donald Trump threatened to implement tariffs on all Canadian goods effective February 2, 2025. Shortly before that date, he granted a one-month reprieve, delaying implementation until March 5, 2025. The status of these tariffs remains uncertain as of the publishing date of this report, marking the second time President Trump's administration has imposed tariffs on producer economies.

On March 1, 2018, the elected administration announced tariffs of 25% on steel and 10% on aluminum. These tariffs were originally intended for all trading partners but temporarily exempting Canada and Mexico pending the conclusion of the North American Free Trade Agreement negotiations. These exemptions were subsequently removed and tariffs on Canada were implemented on June 1, 2018. In response, Canada imposed retaliatory tariffs on July 1, 2018. In contrast to that limited approach, the recent proposal targets all goods.

To date, the Canadian response has been graduated retaliatory tariffs. Phase 1 is primarily focused on US livestock and agriculture, alcohol, textiles and construction materials. Phase 2 is still being developed. The Canadian Phase 1 retaliatory tariff list is included as Appendix A.

Filings with the World Trade Organization are expected but, due to their limited enforcement capabilities, outcome will depend more on domestic legal action and pressure from stakeholders such as business leaders, lenders and taxpayers to implement effective mitigation strategies¹.

IMPLICATIONS

Economic Implications and Distortions of Tariffs

The stated purpose of the US tariffs, when first announced, was to attract capital investment to the US and stimulate growth in its manufacturing sector. However, many economists believe resulting price increases will dampen overall demand and create countervailing pressures offsetting intended economic benefits. The net effect is likely to be increased government tax revenue and benefits for domestic producers, but at a disproportionate cost to consumers on both sides of the border, assuming retaliatory tariffs are imposed.

Tariffs also create distorted incentives, notably by misallocating capital resources. By artificially increasing the price of imported goods, tariffs encourage investment in the industry that receives the subsidy from the tariff, which are unlikely to result in the most efficient use of land, labor and capital.

Furthermore, during his inaugural address, President Trump called for overhauling the trade system to “protect American workers and families”. He framed tariffs as a way to tax foreign countries rather than American citizens. This perspective is in sharp contrast to broader economic evidence, which suggests that tariffs function as an indirect tax on domestic consumers by imposing hidden costs that can have negative economic effects.

Policy Response

Following President Trump’s initial announcement of the intent to levy 25% tariffs on most Canadian imports on February 1, 2025, the Province of British Columbia (BC) announced its intentions to implement countermeasures to protect its economy². Premier David Eby initially directed BC government agencies to prioritize Canadian goods and to expedite key infrastructure projects expected to create thousands of jobs. This initial response was later modified, with some measures placed on hold following President Trump’s February 4 announcement of a 30-day pause on planned tariffs. Additionally, BC has established a trade and economic security task force to coordinate further actions and diversify trade markets, acknowledging that the tariffs could lead to substantial economic losses. Other Canadian provincial leaders announced similar response measures.

At the federal level, the Bank of Canada’s (the ‘Bank’) response will depend on the tariffs’ overall economic impact. If tariffs reduce demand and increase unemployment the Bank may lower interest rates to stimulate growth. Doing so could reduce returns on Canadian assets, prompting capital outflows and depreciating the Canadian dollar.

¹ <https://www.cbc.ca/news/world/trump-tariffs-china-response-1.7448393>

² https://archive.news.gov.bc.ca/releases/news_releases_2024-2028/2025PREM0014-000077.htm

Conversely, if tariffs drive up inflation in the short run, the Bank will face a trade-off between boosting demand and containing price pressures. Notably, a weaker Canadian dollar could enhance the competitiveness of Canadian goods in global markets, partially offsetting recessionary pressures.

It is unlikely that monetary nor provincial fiscal policy alone can fully mitigate the negative economic consequences of US-Canadian tariffs. Additional fiscal or trade measures may be required to effectively mitigate these long-term impacts.

Regional Impacts

According to a recent Canadian Chamber of Commerce study³ using Statistics Canada data, Vancouver Island's largest cities are among the least vulnerable to potential US tariffs. Victoria and Nanaimo ranked 36th and 39th among 41 Census Metropolitan Areas based on their lower reliance on US exports (Victoria 54% and Nanaimo 31%). Cities like Saint John, Calgary and Windsor are more exposed due to higher export intensities to the US.

The study highlights that cities with diversified export markets are better insulated from tariff impacts, although the overall economic consequences remain uncertain given the dynamic nature of the situation.

CRD Impacts

In 2024 the CRD converted approximately CAD \$1.3 million to US dollars at an average exchange rate of 0.7304 (compared to 0.7343 in 2023), with a marked deterioration toward the end of the year. Further declines in the exchange rate will lead to higher conversion costs in the short term and these increased costs borne by the CRD will persist as long as the Canadian dollar remains depressed.

The CRD does not maintain detailed internal data on the exposure of existing contracts to potential economic disruptions from US tariffs and retaliatory tariffs. While major contractors are still assessing the situation and our current physical supplies remain sufficient, such as chemicals procured in the US used in the water treatment process, we anticipate that when contracts come up for renewal contractors may request price increases to offset rising internal costs. Although the CRD does not control how contractors source raw materials fixed-price contracts incentivize vendors to secure the lowest possible cost while maintaining acceptable quality. Some contracts, although priced in Canadian dollars, have significant underlying exposure to the US dollar.

There is also a risk that if Canada implements retaliatory tariffs some major contractors could suffer and attempt to renegotiate contracts before their natural renewal dates, whether by invoking Force Majeure clauses or through other means. CRD contracts include provisions requiring contractors to demonstrate that tariffs are directly causing economic hardship before initiating renegotiation, and these contractors are obligated to mitigate any damage caused by higher supply prices.

³ <https://cheknews.ca/victoria-and-nanaimo-less-vulnerable-to-u-s-tariff-impacts-canadian-chamber-of-commerce-1239000/#:~:text=In%20Victoria%20for%20example%2C%20about,per%20cent%20are%20shipped%20elsewhere>.

It is important to note that CRD procurement involves both services and goods; only goods are subject to tariffs. Major consulting contracts denominated in US dollars should remain unaffected, except by adverse changes in the foreign currency exchange rate. For example, consulting contracts and digital products paid in US dollars would be negatively impacted by a deteriorating exchange rate.

CONCLUSION

Potential US-Canada tariffs may impact the CRD by increasing foreign currency conversion costs in the near term and driving up contract prices over the longer term, particularly for major infrastructure projects. Various levels of government are responding with both retaliatory procurement measures and counter tariffs. For example, in BC Premier Eby has already proposed introducing countermeasures, if required, such as prioritizing Canadian goods and expediting infrastructure projects to mitigate and address new US tariffs. Other Canadian Provincial premiers are responding in a similar manner.

While these actions will send a political message and could boost government revenues and benefit certain domestic producers, they also risk dampening overall demand, disproportionately negatively impact the end user consumer and result in a misallocation of capital resources. The Bank of Canada's policy response will depend on how these economic dynamics unfold, balancing the need to stimulate growth with the imperative to control inflation.

Regional vulnerabilities vary with Vancouver Island's largest cities, including the Capital Region, remaining relatively insulated due to diversified export markets. Ultimately, addressing these challenges will likely require a combination of monetary, fiscal and trade measures beyond traditional policy tools to mitigate the long-term impacts.

RECOMMENDATION

There is no recommendation. This report is for information only.

Submitted by:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: Canadian Phase 1 Retaliatory Tariff List

Canadian Phase 1 Retaliatory Tariff List

Backgrounder

Effective February 4, 2025, the government is imposing 25 per cent tariffs on \$30 billion in goods imported from the United States (U.S.).

These tariffs only apply to goods originating from the U.S., which shall be considered as those goods eligible to be marked as a good of the U.S. in accordance with the [Determination of Country of Origin for the Purposes of Marking Goods \(CUSMA Countries\) Regulations](#).

These countermeasures are effective immediately and will remain in place until the U.S. eliminates its tariffs against Canada. Canada's countermeasures do not apply to U.S. goods that are in transit to Canada on the day on which they come into force. Additional details on the administration of these tariffs are available on the [Canada Border Services Agency website: Customs Notices](#).

The list of products outlined at the tariff item level in the table below should be read in conjunction with the Schedule to [Canada's Customs Tariff](#).

\$30 Billion List Tariff Line Level		
Tariff Item	Harmonized System (HS) Heading	Indicative Description
0105.11.22	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	<ul style="list-style-type: none"> • Weighing not more than 185 g: Fowls of the species <i>Gallus domesticus</i> • Broilers for domestic production: Over access commitment
0105.94.92	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	<ul style="list-style-type: none"> • Other: Fowls of the species <i>Gallus domesticus</i> • Other: Over access commitment
0105.99.12	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	<ul style="list-style-type: none"> • Other: Other • Turkeys: Over access commitment
0207.11.91	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Not cut in pieces, fresh or chilled • Other: Within access commitment
0207.11.92	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Not cut in pieces, fresh or chilled

\$30 Billion List Tariff Line Level

Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other: Over access commitment
0207.12.91	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Not cut in pieces, frozen • Other: Within access commitment
0207.12.92	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Not cut in pieces, frozen • Other: Over access commitment
0207.13.92	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Cuts and offal, fresh or chilled • Other: Over access commitment, bone in
0207.13.93	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Cuts and offal, fresh or chilled • Other: Over access commitment, boneless
0207.14.21	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Cuts and offal, frozen • Livers: Within access commitment
0207.14.22	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Cuts and offal, frozen • Livers: Over access commitment
0207.14.91	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Cuts and offal, frozen • Other: Within access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0207.14.92	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Cuts and offal, frozen • Other: Over access commitment, bone in
0207.14.93	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of fowls of the species <i>Gallus domesticus</i>: Cuts and offal, frozen • Other: Over access commitment, boneless
0207.24.11	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of turkeys: Not cut in pieces, fresh or chilled • Canner pack: Within access commitment
0207.24.12	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of turkeys: Not cut in pieces, fresh or chilled • Canner pack: Over access commitment
0207.24.91	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of turkeys: Not cut in pieces, fresh or chilled • Other: Within access commitment
0207.24.92	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of turkeys: Not cut in pieces, fresh or chilled • Other: Over access commitment
0207.25.11	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of turkeys: Not cut in pieces, frozen • Canner pack: Within access commitment
0207.25.12	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> • Of turkeys: Not cut in pieces, frozen • Canner pack: Over access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0207.25.91	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> Of turkeys: Not cut in pieces, frozen Other: Within access commitment
0207.25.92	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> Of turkeys: Not cut in pieces, frozen Other: Over access commitment
0207.26.20	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> Of turkeys: Cuts and offal, fresh or chilled Over access commitment, bone in
0207.26.30	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> Of turkeys: Cuts and offal, fresh or chilled Over access commitment, boneless
0207.27.11	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> Of turkeys: Cuts and offal, frozen Livers: Within access commitment
0207.27.12	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> Of turkeys: Cuts and offal, frozen Livers: Over access commitment
0207.27.91	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> Of turkeys: Cuts and offal, frozen Other: Within access commitment
0207.27.92	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> Of turkeys: Cuts and offal, frozen Other: Over access commitment, bone in

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0207.27.93	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	<ul style="list-style-type: none"> Of turkeys: Cuts and offal, frozen Other: Over access commitment, boneless
0209.90.10	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<ul style="list-style-type: none"> Other Fat of fowls of the species <i>Gallus domesticus</i>, within access commitment
0209.90.20	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<ul style="list-style-type: none"> Other Fat of fowls of the species <i>Gallus domesticus</i>, over access commitment
0209.90.30	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<ul style="list-style-type: none"> Other Fat of turkeys, within access commitment
0209.90.40	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<ul style="list-style-type: none"> Other Fat of turkeys, over access commitment
0209.90.90	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	<ul style="list-style-type: none"> Other Other
0210.99.11	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<ul style="list-style-type: none"> Other, including edible flours and meals of meat or meat offal: Other Meat of poultry: Of fowls of the species <i>Gallus domesticus</i>, within access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0210.99.12	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<ul style="list-style-type: none"> • Other, including edible flours and meals of meat or meat offal: Other • Meat of poultry: Of fowls of the species <i>Gallus domesticus</i>, over access commitment, bone in
0210.99.13	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<ul style="list-style-type: none"> • Other, including edible flours and meals of meat or meat offal: Other • Meat of poultry: Of fowls of the species <i>Gallus domesticus</i>, over access commitment, boneless
0210.99.14	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<ul style="list-style-type: none"> • Other, including edible flours and meals of meat or meat offal: Other • Meat of poultry: Of turkeys, within access commitment
0210.99.15	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<ul style="list-style-type: none"> • Other, including edible flours and meals of meat or meat offal: Other • Meat of poultry: Of turkeys, over access commitment, bone in
0210.99.16	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	<ul style="list-style-type: none"> • Other, including edible flours and meals of meat or meat offal: Other • Meat of poultry: Of turkeys, over access commitment, boneless
0401.10.20	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Of a fat content, by weight, not exceeding 1% • Over access commitment
0401.20.20	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Of a fat content, by weight, exceeding 1% but not exceeding 6% • Over access commitment
0401.40.20	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Of a fat content, by weight, exceeding 6% but not exceeding 10%

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> Over access commitment
0401.50.20	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> Of a fat content, by weight, exceeding 10% Over access commitment
0402.10.20	Milk and cream, concentrated or containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% Over access commitment
0402.21.12	Milk and cream, concentrated or containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: Not containing added sugar or other sweetening matter Milk: Over access commitment
0402.21.22	Milk and cream, concentrated or containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: Not containing added sugar or other sweetening matter Cream: Over access commitment
0402.29.12	Milk and cream, concentrated or containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: Other Milk: Over access commitment
0402.29.22	Milk and cream, concentrated or containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: Other Cream: Over access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0402.91.20	Milk and cream, concentrated or containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Other: Not containing added sugar or other sweetening matter • Over access commitment
0402.99.20	Milk and cream, concentrated or containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Other: Other • Over access commitment
0403.20.10	Yogurt; buttermilk, curdled milk and cream, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	<ul style="list-style-type: none"> • Yogurt • Containing chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt, put up for retail sale
0403.20.31	Yogurt; buttermilk, curdled milk and cream, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	<ul style="list-style-type: none"> • Yogurt • Over access commitment: Containing chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt, not put up for retail sale
0403.20.39	Yogurt; buttermilk, curdled milk and cream, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	<ul style="list-style-type: none"> • Yogurt • Over access commitment: Other
0403.90.12	Yogurt; buttermilk, curdled milk and cream, kefir and other fermented or acidified milk and cream, whether or not	<ul style="list-style-type: none"> • Other • Powdered buttermilk: Over access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
0403.90.92	Yogurt; buttermilk, curdled milk and cream, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	<ul style="list-style-type: none"> • Other • Other: Over access commitment
0404.10.10	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	<ul style="list-style-type: none"> • Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter • Whey protein concentrate
0404.10.22	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	<ul style="list-style-type: none"> • Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter • Powdered whey: Over access commitment
0404.10.90	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	<ul style="list-style-type: none"> • Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter • Other
0404.90.20	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	<ul style="list-style-type: none"> • Other • Over access commitment
0405.10.20	Butter and other fats and oils derived from milk; dairy spreads.	<ul style="list-style-type: none"> • Butter • Over access commitment

\$30 Billion List Tariff Line Level

Tariff Item	Harmonized System (HS) Heading	Indicative Description
0405.20.20	Butter and other fats and oils derived from milk; dairy spreads.	<ul style="list-style-type: none"> Dairy spreads Over access commitment
0405.90.20	Butter and other fats and oils derived from milk; dairy spreads.	<ul style="list-style-type: none"> Other Over access commitment
0406.10.20	Cheese and curd.	<ul style="list-style-type: none"> Fresh (unripened or uncured) cheese, including whey cheese, and curd Over access commitment
0406.20.12	Cheese and curd.	<ul style="list-style-type: none"> Grated or powdered cheese, of all kinds Cheddar and Cheddar types: Over access commitment
0406.20.92	Cheese and curd.	<ul style="list-style-type: none"> Grated or powdered cheese, of all kinds Other: Over access commitment
0406.30.20	Cheese and curd.	<ul style="list-style-type: none"> Processed cheese, not grated or powdered Over access commitment
0406.40.20	Cheese and curd.	<ul style="list-style-type: none"> Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> Over access commitment
0406.90.12	Cheese and curd.	<ul style="list-style-type: none"> Other cheese Cheddar and Cheddar types: Over access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0406.90.22	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Camembert and Camembert types: Over access commitment
0406.90.32	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Brie and Brie types: Over access commitment
0406.90.42	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Gouda and Gouda types: Over access commitment
0406.90.52	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Provolone and Provolone types: Over access commitment
0406.90.62	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Mozzarella and Mozzarella types: Over access commitment
0406.90.72	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Swiss/Emmental and Swiss/Emmental types: Over access commitment
0406.90.82	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Gruyère and Gruyère types: Over access commitment
0406.90.92	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Other: Havarti and Havarti types, over access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0406.90.94	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Other: Parmesan and Parmesan types, over access commitment
0406.90.96	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Other: Romano and Romano types, over access commitment
0406.90.99	Cheese and curd.	<ul style="list-style-type: none"> • Other cheese • Other: Other, over access commitment
0407.11.12	Birds' eggs, in shell, fresh, preserved or cooked.	<ul style="list-style-type: none"> • Fertilized eggs for incubation: Of fowls of the species <i>Gallus domesticus</i> • Hatching, for broilers: Over access commitment
0407.11.92	Birds' eggs, in shell, fresh, preserved or cooked.	<ul style="list-style-type: none"> • Fertilized eggs for incubation: Of fowls of the species <i>Gallus domesticus</i> • Other: Over access commitment
0407.21.20	Birds' eggs, in shell, fresh, preserved or cooked.	<ul style="list-style-type: none"> • Other fresh eggs: Of fowls of the species <i>Gallus domesticus</i> • Over access commitment
0407.90.11	Birds' eggs, in shell, fresh, preserved or cooked.	<ul style="list-style-type: none"> • Other • Of the fowls of the species <i>Gallus domesticus</i>: Within access commitment
0407.90.12	Birds' eggs, in shell, fresh, preserved or cooked.	<ul style="list-style-type: none"> • Other • Of the fowls of the species <i>Gallus domesticus</i>: Over access commitment

\$30 Billion List Tariff Line Level

Tariff Item	Harmonized System (HS) Heading	Indicative Description
0408.11.20	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Egg yolks: Dried • Over access commitment
0408.19.10	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Egg yolks: Other • Within access commitment
0408.19.20	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Egg yolks: Other • Over access commitment
0408.99.10	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Other: Other • Within access commitment
0408.99.20	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> • Other: Other • Over access commitment
0409.00.00	Natural honey.	
0702.00.10	Tomatoes, fresh or chilled.	<ul style="list-style-type: none"> • For processing

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0702.00.21	Tomatoes, fresh or chilled.	<ul style="list-style-type: none"> Cherry tomatoes, other than for processing: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 32 weeks in any 12 month period ending 31st March
0702.00.29	Tomatoes, fresh or chilled.	<ul style="list-style-type: none"> Cherry tomatoes, other than for processing: Other
0702.00.91	Tomatoes, fresh or chilled.	<ul style="list-style-type: none"> Other: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 32 weeks in any 12 month period ending 31st March
0702.00.99	Tomatoes, fresh or chilled.	<ul style="list-style-type: none"> Other: Other
0708.20.30	Leguminous vegetables, shelled or unshelled, fresh or chilled.	<ul style="list-style-type: none"> Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) Other snap beans
0708.20.90	Leguminous vegetables, shelled or unshelled, fresh or chilled.	<ul style="list-style-type: none"> Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) Other
0802.99.00	Other nuts, fresh or dried, whether or not shelled or peeled.	<ul style="list-style-type: none"> Other: Other
0805.10.00	Citrus fruit, fresh or dried.	<ul style="list-style-type: none"> Oranges
0805.21.00	Citrus fruit, fresh or dried.	<ul style="list-style-type: none"> Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids: Mandarins (including tangerines and satsumas)

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0805.22.00	Citrus fruit, fresh or dried.	<ul style="list-style-type: none"> Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids: Clementines
0805.29.00	Citrus fruit, fresh or dried.	<ul style="list-style-type: none"> Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids: Other
0805.40.00	Citrus fruit, fresh or dried.	<ul style="list-style-type: none"> Grapefruit and pomelos
0805.50.00	Citrus fruit, fresh or dried.	<ul style="list-style-type: none"> Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>)
0807.11.00	Melons (including watermelons) and papaws (papayas), fresh.	<ul style="list-style-type: none"> Melons (including watermelons): Watermelons
0809.30.10	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	<ul style="list-style-type: none"> Peaches, including nectarines Peaches, not including nectarines, for processing
0809.30.21	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	<ul style="list-style-type: none"> Peaches, including nectarines Other peaches, in their natural state, not including nectarines: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 14 weeks in any 12 month period ending 31st March
0809.30.29	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	<ul style="list-style-type: none"> Peaches, including nectarines Other peaches, in their natural state, not including nectarines: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0811.20.00	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries
0901.11.00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	<ul style="list-style-type: none"> Coffee, not roasted: Not decaffeinated
0901.12.00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	<ul style="list-style-type: none"> Coffee, not roasted: Decaffeinated
0901.21.00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	<ul style="list-style-type: none"> Coffee, roasted: Not decaffeinated
0901.22.00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	<ul style="list-style-type: none"> Coffee, roasted: Decaffeinated
0901.90.00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	<ul style="list-style-type: none"> Other
0902.10.10	Tea, whether or not flavoured.	<ul style="list-style-type: none"> Green tea (not fermented) in immediate packings of a content not exceeding 3 kg In bags for individual servings
0902.10.90	Tea, whether or not flavoured.	<ul style="list-style-type: none"> Green tea (not fermented) in immediate packings of a content not exceeding 3 kg Other
0902.20.00	Tea, whether or not flavoured.	<ul style="list-style-type: none"> Other green tea (not fermented)

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0902.30.10	Tea, whether or not flavoured.	<ul style="list-style-type: none"> Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg In bags for individual servings
0902.30.90	Tea, whether or not flavoured.	<ul style="list-style-type: none"> Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg Other
0902.40.00	Tea, whether or not flavoured.	<ul style="list-style-type: none"> Other black tea (fermented) and other partly fermented tea
0903.00.00	Maté.	
0904.11.00	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	<ul style="list-style-type: none"> Pepper: Neither crushed nor ground
0904.12.10	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	<ul style="list-style-type: none"> Pepper: Crushed or ground For processing
0904.12.90	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	<ul style="list-style-type: none"> Pepper: Crushed or ground Other
0904.21.00	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	<ul style="list-style-type: none"> Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>: Dried, neither crushed nor ground
0904.22.00	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	<ul style="list-style-type: none"> Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>: Crushed or ground

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0905.10.00	Vanilla.	<ul style="list-style-type: none"> Neither crushed nor ground
0905.20.00	Vanilla.	<ul style="list-style-type: none"> Crushed or ground
0906.11.00	Cinnamon and cinnamon-tree flowers.	<ul style="list-style-type: none"> Neither crushed nor ground: Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)
0906.19.00	Cinnamon and cinnamon-tree flowers.	<ul style="list-style-type: none"> Neither crushed nor ground: Other
0906.20.00	Cinnamon and cinnamon-tree flowers.	<ul style="list-style-type: none"> Crushed or ground
0907.10.00	Cloves (whole fruit, cloves and stems).	<ul style="list-style-type: none"> Neither crushed nor ground
0907.20.00	Cloves (whole fruit, cloves and stems).	<ul style="list-style-type: none"> Crushed or ground
0908.11.00	Nutmeg, mace and cardamoms.	<ul style="list-style-type: none"> Nutmeg: Neither crushed nor ground
0908.12.00	Nutmeg, mace and cardamoms.	<ul style="list-style-type: none"> Nutmeg: Crushed or ground
0908.21.00	Nutmeg, mace and cardamoms.	<ul style="list-style-type: none"> Mace: Neither crushed nor ground
0908.22.00	Nutmeg, mace and cardamoms.	<ul style="list-style-type: none"> Mace: Crushed or ground
0908.31.00	Nutmeg, mace and cardamoms.	<ul style="list-style-type: none"> Cardamoms: Neither crushed nor ground
0908.32.00	Nutmeg, mace and cardamoms.	<ul style="list-style-type: none"> Cardamoms: Crushed or ground

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0909.21.00	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	<ul style="list-style-type: none"> • Seeds of coriander: Neither crushed nor ground
0909.22.00	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	<ul style="list-style-type: none"> • Seeds of coriander: Crushed or ground
0909.31.00	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	<ul style="list-style-type: none"> • Seeds of cumin: Neither crushed nor ground
0909.32.00	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	<ul style="list-style-type: none"> • Seeds of cumin: Crushed or ground
0909.61.00	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	<ul style="list-style-type: none"> • Seeds of anise, badian, caraway or fennel; juniper berries: Neither crushed nor ground
0909.62.00	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	<ul style="list-style-type: none"> • Seeds of anise, badian, caraway or fennel; juniper berries: Crushed or ground
0910.11.00	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	<ul style="list-style-type: none"> • Ginger: Neither crushed nor ground
0910.12.00	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	<ul style="list-style-type: none"> • Ginger: Crushed or ground
0910.20.00	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	<ul style="list-style-type: none"> • Saffron
0910.30.00	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	<ul style="list-style-type: none"> • Turmeric (curcuma)

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
0910.91.00	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	<ul style="list-style-type: none"> Other spices: Mixtures referred to in Note 1 (b) to this Chapter
0910.99.00	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	<ul style="list-style-type: none"> Other spices: Other
1001.19.10	Wheat and meslin.	<ul style="list-style-type: none"> Durum wheat: Other Within access commitment
1001.19.20	Wheat and meslin.	<ul style="list-style-type: none"> Durum wheat: Other Over access commitment
1001.99.10	Wheat and meslin.	<ul style="list-style-type: none"> Other: Other Within access commitment
1001.99.20	Wheat and meslin.	<ul style="list-style-type: none"> Other: Other Over access commitment
1002.90.00	Rye.	<ul style="list-style-type: none"> Other
1003.90.11	Barley.	<ul style="list-style-type: none"> Other For malting purposes: Within access commitment
1003.90.12	Barley.	<ul style="list-style-type: none"> Other For malting purposes: Over access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1003.90.91	Barley.	<ul style="list-style-type: none"> • Other • Other: Within access commitment
1003.90.92	Barley.	<ul style="list-style-type: none"> • Other • Other: Over access commitment
1004.90.00	Oats.	<ul style="list-style-type: none"> • Other
1006.20.00	Rice.	<ul style="list-style-type: none"> • Husked (brown) rice
1006.30.00	Rice.	<ul style="list-style-type: none"> • Semi-milled or wholly milled rice, whether or not polished or glazed
1101.00.10	Wheat or meslin flour.	<ul style="list-style-type: none"> • Within access commitment
1101.00.20	Wheat or meslin flour.	<ul style="list-style-type: none"> • Over access commitment
1205.10.00	Rape or colza seeds, whether or not broken.	<ul style="list-style-type: none"> • Low erucic acid rape or colza seeds
1302.19.00	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	<ul style="list-style-type: none"> • Vegetable saps and extracts: Other
1504.20.00	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	<ul style="list-style-type: none"> • Fats and oils and their fractions, of fish, other than liver oils

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1508.10.00	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	<ul style="list-style-type: none"> • Crude oil
1511.90.00	Palm oil and its fractions, whether or not refined, but not chemically modified.	<ul style="list-style-type: none"> • Other
1512.19.19	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	<ul style="list-style-type: none"> • Sunflower-seed or safflower oil and fractions thereof: Other • Sunflower-seed oil and fractions thereof: Other
1512.19.29	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	<ul style="list-style-type: none"> • Sunflower-seed or safflower oil and fractions thereof: Other • Safflower oil and fractions thereof: Other
1514.11.00	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	<ul style="list-style-type: none"> • Low erucic acid rape or colza oil and its fractions: Crude oil
1514.19.00	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	<ul style="list-style-type: none"> • Low erucic acid rape or colza oil and its fractions: Other
1514.91.00	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	<ul style="list-style-type: none"> • Other: Crude oil
1514.99.00	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	<ul style="list-style-type: none"> • Other: Other
1517.10.10	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.	<ul style="list-style-type: none"> • Margarine, excluding liquid margarine • Within access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1517.10.20	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.	<ul style="list-style-type: none"> • Margarine, excluding liquid margarine • Over access commitment
1517.90.21	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.	<ul style="list-style-type: none"> • Other • Substitutes for butter: Within access commitment
1517.90.22	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.	<ul style="list-style-type: none"> • Other • Substitutes for butter: Over access commitment
1601.00.11	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	<ul style="list-style-type: none"> • In cans or glass jars: Of poultry of heading 01.05
1601.00.19	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	<ul style="list-style-type: none"> • In cans or glass jars: Other
1601.00.21	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	<ul style="list-style-type: none"> • Of fowls of the species Gallus domesticus, other than in cans or glass jars: Other than spent fowl, within access commitment
1601.00.22	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	<ul style="list-style-type: none"> • Of fowls of the species Gallus domesticus, other than in cans or glass jars: Other than spent fowl, over access commitment
1601.00.23	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	<ul style="list-style-type: none"> • Of fowls of the species Gallus domesticus, other than in cans or glass jars: Spent fowl

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1601.00.31	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	<ul style="list-style-type: none"> Of turkeys, other than in cans or glass jars: Within access commitment
1601.00.32	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	<ul style="list-style-type: none"> Of turkeys, other than in cans or glass jars: Over access commitment
1601.00.90	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	<ul style="list-style-type: none"> Other
1602.10.10	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Homogenized preparations Of fowls of the species <i>Gallus domesticus</i> and turkeys, of heading 01.05
1602.10.90	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Homogenized preparations Other
1602.20.21	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of liver of any animal Paste, of fowls of the species <i>Gallus domesticus</i>, not in cans or glass jars: Within access commitment
1602.20.22	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of liver of any animal Paste, of fowls of the species <i>Gallus domesticus</i>, not in cans or glass jars: Over access commitment
1602.20.31	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of liver of any animal Paste, of turkeys, not in cans or glass jars: Within access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1602.20.32	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of liver of any animal • Paste, of turkeys, not in cans or glass jars: Over access commitment
1602.20.90	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of liver of any animal • Other
1602.31.11	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of turkeys • Prepared meals: Specially defined mixtures
1602.31.12	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of turkeys • Prepared meals: Other, within access commitment
1602.31.13	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of turkeys • Prepared meals: Other, over access commitment, bone in
1602.31.14	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of turkeys • Prepared meals: Other, over access commitment, boneless
1602.31.91	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of turkeys • Other: In cans or glass jars
1602.31.92	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of turkeys • Other: Specially defined mixtures, other than in cans or glass jars

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1602.31.93	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of turkeys • Other: Other, within access commitment
1602.31.94	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of turkeys • Other: Other, over access commitment, bone in
1602.31.95	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of turkeys • Other: Other, over access commitment, boneless
1602.32.11	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of fowls of the species Gallus domesticus • Prepared meals: Of spent fowl; Specially defined mixtures
1602.32.12	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of fowls of the species Gallus domesticus • Prepared meals: Other, within access commitment
1602.32.13	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of fowls of the species Gallus domesticus • Prepared meals: Other, over access commitment, bone in
1602.32.14	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of fowls of the species Gallus domesticus • Prepared meals: Other, over access commitment, boneless
1602.32.91	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> • Of poultry of heading 01.05: Of fowls of the species Gallus domesticus • Other: In cans or glass jars

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1602.32.92	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of poultry of heading 01.05: Of fowls of the species <i>Gallus domesticus</i> Other: Specially defined mixtures, other than in cans or glass jars; Spent fowl other than in cans or glass jars
1602.32.93	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of poultry of heading 01.05: Of fowls of the species <i>Gallus domesticus</i> Other: Other, within access commitment
1602.32.94	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of poultry of heading 01.05: Of fowls of the species <i>Gallus domesticus</i> Other: Other, over access commitment, bone in
1602.32.95	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of poultry of heading 01.05: Of fowls of the species <i>Gallus domesticus</i> Other: Other, over access commitment, boneless
1602.39.10	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of poultry of heading 01.05: Other Prepared meals
1602.39.91	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of poultry of heading 01.05: Other Other: Of ducks, geese or guinea fowls, in cans or glass jars
1602.39.99	Other prepared or preserved meat, meat offal, blood or insects.	<ul style="list-style-type: none"> Of poultry of heading 01.05: Other Other: Other
1605.21.00	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	<ul style="list-style-type: none"> Shrimps and prawns: Not in airtight container

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1701.12.10	Cane or beet sugar and chemically pure sucrose, in solid form.	<ul style="list-style-type: none"> Raw sugar not containing added flavouring or colouring matter: Beet sugar For use by sugar refineries in the production of refined sugar used in the manufacture of wine
1701.12.90	Cane or beet sugar and chemically pure sucrose, in solid form.	<ul style="list-style-type: none"> Raw sugar not containing added flavouring or colouring matter: Beet sugar Other
1701.13.10	Cane or beet sugar and chemically pure sucrose, in solid form.	<ul style="list-style-type: none"> Raw sugar not containing added flavouring or colouring matter: Cane sugar specified in Subheading Note 2 to this Chapter For use by sugar refineries in the production of refined sugar used in the manufacture of wine
1701.13.90	Cane or beet sugar and chemically pure sucrose, in solid form.	<ul style="list-style-type: none"> Raw sugar not containing added flavouring or colouring matter: Cane sugar specified in Subheading Note 2 to this Chapter Other
1701.14.00	Cane or beet sugar and chemically pure sucrose, in solid form.	<ul style="list-style-type: none"> Raw sugar not containing added flavouring or colouring matter: Other cane sugar
1701.91.90	Cane or beet sugar and chemically pure sucrose, in solid form.	<ul style="list-style-type: none"> Other: Containing added flavouring or colouring matter Other
1701.99.90	Cane or beet sugar and chemically pure sucrose, in solid form.	<ul style="list-style-type: none"> Other: Other Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1702.20.00	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	<ul style="list-style-type: none"> Maple sugar and maple syrup
1703.10.10	Molasses resulting from the extraction or refining of sugar.	<ul style="list-style-type: none"> Cane molasses Powder with admixture other than colouring or anti-caking agents
1703.10.90	Molasses resulting from the extraction or refining of sugar.	<ul style="list-style-type: none"> Cane molasses Other
1703.90.10	Molasses resulting from the extraction or refining of sugar.	<ul style="list-style-type: none"> Other Powder with admixture other than colouring or anti-caking agents
1703.90.90	Molasses resulting from the extraction or refining of sugar.	<ul style="list-style-type: none"> Other Other
1704.10.00	Sugar confectionery (including white chocolate), not containing cocoa.	<ul style="list-style-type: none"> Chewing gum, whether or not sugar-coated
1704.90.10	Sugar confectionery (including white chocolate), not containing cocoa.	<ul style="list-style-type: none"> Other Chestnut cream or paste
1704.90.20	Sugar confectionery (including white chocolate), not containing cocoa.	<ul style="list-style-type: none"> Other Liquorice candy; Toffee

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1704.90.90	Sugar confectionery (including white chocolate), not containing cocoa.	<ul style="list-style-type: none"> • Other • Other
1806.20.22	Chocolate and other food preparations containing cocoa.	<ul style="list-style-type: none"> • Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg • Chocolate ice cream mix or ice milk mix: Over access commitment
1806.31.00	Chocolate and other food preparations containing cocoa.	<ul style="list-style-type: none"> • Other, in blocks, slabs or bars: Filled
1806.90.12	Chocolate and other food preparations containing cocoa.	<ul style="list-style-type: none"> • Other • Chocolate ice cream mix or ice milk mix: Over access commitment
1806.90.90	Chocolate and other food preparations containing cocoa.	<ul style="list-style-type: none"> • Other • Other
1901.20.12	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	<ul style="list-style-type: none"> • Mixes and doughs for the preparation of bakers' wares of heading 19.05 • In packages of a weight not exceeding 11.34 kg each: Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment
1901.20.22	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of	<ul style="list-style-type: none"> • Mixes and doughs for the preparation of bakers' wares of heading 19.05

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	<ul style="list-style-type: none"> • In bulk or in packages of a weight exceeding 11.34 kg each: Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment
1901.90.32	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	<ul style="list-style-type: none"> • Other • Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, over access commitment
1901.90.34	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	<ul style="list-style-type: none"> • Other • Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids: Other, not put up for retail sale, over access commitment
1901.90.52	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	<ul style="list-style-type: none"> • Other • Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, over access commitment
1901.90.54	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of	<ul style="list-style-type: none"> • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	<ul style="list-style-type: none"> Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids: Other, not put up for retail sale, over access commitment
1902.11.10	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Containing eggs Containing 25% or more by weight of wheat, within access commitment
1902.11.21	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Containing eggs Containing 25% or more by weight of wheat, over access commitment: In packages of a weight not exceeding 2.3 kg each
1902.11.29	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Containing eggs Containing 25% or more by weight of wheat, over access commitment: Other
1902.11.90	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Containing eggs Other
1902.19.11	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products: Containing 25% or more by weight of wheat, within access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1902.19.12	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products: Containing 25% or more by weight of wheat, over access commitment
1902.19.19	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products: Other
1902.19.21	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Other, containing flour and water only: Containing 25% or more by weight of wheat, within access commitment
1902.19.22	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Other, containing flour and water only: Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment
1902.19.23	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Other, containing flour and water only: Other, containing 25% or more by weight of wheat, over access commitment
1902.19.29	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Other, containing flour and water only: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1902.19.91	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Other: Containing 25% or more by weight of wheat, within access commitment
1902.19.92	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Other: Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment
1902.19.93	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Other: Other, containing 25% or more by weight of wheat, over access commitment
1902.19.99	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Uncooked pasta, not stuffed or otherwise prepared: Other Other: Other
1902.30.11	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Other pasta Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products: Containing 25% or more by weight of wheat, within access commitment
1902.30.12	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> Other pasta Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products: Containing 25% or more by weight of wheat, over access commitment

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
1902.30.19	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> • Other pasta • Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products: Other
1902.30.20	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> • Other pasta • Other, containing 25% or more by weight of wheat, without meat, within access commitment
1902.30.31	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> • Other pasta • Other, containing 25% or more by weight of wheat, without meat, over access commitment: In packages of a weight not exceeding 2.3 kg each
1902.30.39	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> • Other pasta • Other, containing 25% or more by weight of wheat, without meat, over access commitment: Other
1902.30.40	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	<ul style="list-style-type: none"> • Other pasta • Other, without meat
1905.90.51	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	<ul style="list-style-type: none"> • Other • Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour: Pizza and quiche

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2001.10.00	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	<ul style="list-style-type: none"> Cucumbers and gherkins
2008.11.10	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	<ul style="list-style-type: none"> Nuts, ground-nuts and other seeds, whether or not mixed together: Ground-nuts Peanut butter
2008.11.90	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	<ul style="list-style-type: none"> Nuts, ground-nuts and other seeds, whether or not mixed together: Ground-nuts Other
2009.12.00	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	<ul style="list-style-type: none"> Orange juice: Not frozen, of a Brix value not exceeding 20
2103.10.00	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	<ul style="list-style-type: none"> Soya sauce
2103.20.10	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	<ul style="list-style-type: none"> Tomato ketchup and other tomato sauces Tomato ketchup
2103.20.90	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	<ul style="list-style-type: none"> Tomato ketchup and other tomato sauces Other
2103.30.10	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	<ul style="list-style-type: none"> Mustard flour and meal and prepared mustard

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> Mustard flour and meal
2103.30.20	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	<ul style="list-style-type: none"> Mustard flour and meal and prepared mustard Prepared mustard
2103.90.10	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	<ul style="list-style-type: none"> Other Mayonnaise and salad dressing
2104.10.00	Soups and broths and preparations therefor; homogenized composite food preparations.	<ul style="list-style-type: none"> Soups and broths and preparations therefor
2105.00.92	Ice cream and other edible ice, whether or not containing cocoa.	<ul style="list-style-type: none"> Other: Over access commitment
2106.90.21	Food preparations not elsewhere specified or included.	<ul style="list-style-type: none"> Other Syrups derived from cane or beet sugar, containing added colouring matter; Food concentrates and fruit syrups for use in beverages or other food preparations: Syrups derived from cane or beet sugar, containing, in the dry state, 90% or more by weight of sugar and no added flavouring matter
2106.90.32	Food preparations not elsewhere specified or included.	<ul style="list-style-type: none"> Other Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Milk, cream or butter substitutes, containing 50% or more by weight of dairy content, over access commitment
2106.90.34	Food preparations not elsewhere specified or included.	<ul style="list-style-type: none"> Other Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Preparations, containing more than 15% by weight of

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, over access commitment
2106.90.35	Food preparations not elsewhere specified or included.	<ul style="list-style-type: none"> • Other • Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: 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; butter substitutes, containing, in the dry state, over 10% by weight of milk solids but 15% or less by weight of milk fat
2106.90.39	Food preparations not elsewhere specified or included.	<ul style="list-style-type: none"> • Other • Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Other
2106.90.52	Food preparations not elsewhere specified or included.	<ul style="list-style-type: none"> • Other • Egg preparations, containing 50% or more by weight of eggs: Over access commitment
2106.90.94	Food preparations not elsewhere specified or included.	<ul style="list-style-type: none"> • Other • Other: Containing 50% or more by weight of dairy content, over access commitment
2106.90.95	Food preparations not elsewhere specified or included.	<ul style="list-style-type: none"> • Other • Other: Other preparations, containing, in the dry state, over 10% by weight of milk solids but less than 50% by weight of dairy content

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	<ul style="list-style-type: none"> • Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
2202.99.31	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	<ul style="list-style-type: none"> • Other: Other • Beverages containing milk: Chocolate milk
2202.99.33	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	<ul style="list-style-type: none"> • Other: Other • Beverages containing milk: Other, containing 50% or more by weight of dairy content, not put up for retail sale, over access commitment
2202.99.39	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	<ul style="list-style-type: none"> • Other: Other • Beverages containing milk: Other
2203.00.00	Beer made from malt.	
2204.10.10	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Sparkling wine • Of an alcoholic strength by volume not exceeding 22.9% vol
2204.10.90	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Sparkling wine • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2204.21.10	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume not exceeding 13.7% vol
2204.21.21	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume not exceeding 14.9% vol
2204.21.22	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol
2204.21.23	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol
2204.21.24	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol

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2204.21.25	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol
2204.21.26	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol
2204.21.27	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol
2204.21.28	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol
2204.21.31	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol
2204.21.32	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol
2204.21.41	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Grape must with fermentation prevented or arrested by the addition of alcohol: Of an alcoholic strength by volume not exceeding 22.9% vol
2204.21.49	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2 litres or less • Grape must with fermentation prevented or arrested by the addition of alcohol: Other
2204.22.10	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Wine, of an alcoholic strength by volume not exceeding 13.7% vol
2204.22.21	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume not exceeding 14.9% vol
2204.22.22	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol
2204.22.23	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol
2204.22.24	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol
2204.22.25	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol
2204.22.26	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol
2204.22.27	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol
2204.22.28	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol
2204.22.31	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol
2204.22.32	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol
2204.22.41	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Grape must with fermentation prevented or arrested by the addition of alcohol: Of an alcoholic strength by volume not exceeding 22.9% vol
2204.22.49	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding more than 2 litres but not more than 10 litres • Grape must with fermentation prevented or arrested by the addition of alcohol: Other
2204.29.10	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume not exceeding 13.7% vol
2204.29.21	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume not exceeding 14.9% vol
2204.29.22	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol
2204.29.23	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol
2204.29.24	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol
2204.29.25	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2204.29.26	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol
2204.29.27	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol
2204.29.28	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol
2204.29.31	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol
2204.29.32	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2204.29.41	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Grape must with fermentation prevented or arrested by the addition of alcohol: Of an alcoholic strength by volume not exceeding 22.9% vol
2204.29.49	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: Other • Grape must with fermentation prevented or arrested by the addition of alcohol: Other
2204.30.10	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other grape must • Of an alcoholic strength by volume not exceeding 22.9% vol
2204.30.90	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	<ul style="list-style-type: none"> • Other grape must • Other
2205.10.10	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	<ul style="list-style-type: none"> • In containers holding 2 litres or less • Of an alcoholic strength by volume not exceeding 18.3% vol
2205.10.20	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	<ul style="list-style-type: none"> • In containers holding 2 litres or less • Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol
2205.10.30	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	<ul style="list-style-type: none"> • In containers holding 2 litres or less • Of an alcoholic strength by volume exceeding 22.9% vol

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2205.90.10	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	<ul style="list-style-type: none"> • Other • Of an alcoholic strength by volume not exceeding 18.3% vol
2205.90.20	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	<ul style="list-style-type: none"> • Other • Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol
2205.90.30	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	<ul style="list-style-type: none"> • Other • Of an alcoholic strength by volume exceeding 22.9% vol
2206.00.11	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Cider: Sparkling, of an alcoholic strength by volume not exceeding 22.9% vol
2206.00.12	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Cider: Other sparkling
2206.00.18	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Cider: Other cider, of an alcoholic strength by volume not exceeding 22.9% vol
2206.00.19	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of	<ul style="list-style-type: none"> • Cider: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.21	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Prune wine: Of an alcoholic strength by volume not exceeding 22.9% vol
2206.00.22	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Prune wine: Of an alcoholic strength by volume exceeding 22.9% vol
2206.00.31	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Perry, sparkling: Of an alcoholic strength by volume not exceeding 22.9% vol
2206.00.39	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Perry, sparkling: Other
2206.00.41	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Other wine, sparkling: Of an alcoholic strength by volume not exceeding 22.9% vol
2206.00.49	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of	<ul style="list-style-type: none"> Other wine, sparkling: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.50	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Sake and other wine, not sparkling, of an alcoholic strength by volume not exceeding 13.7% vol
2206.00.61	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume not exceeding 14.9% vol
2206.00.62	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol
2206.00.63	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol
2206.00.64	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2206.00.65	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol
2206.00.66	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol
2206.00.67	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol
2206.00.68	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol
2206.00.71	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume not exceeding 22.9% vol
2206.00.72	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> Sake and other wine, not sparkling, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2206.00.80	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Ginger beer and herbal beer
2206.00.91	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Other: Mead
2206.00.92	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Other: Other, of an alcoholic strength by volume not exceeding 22.9% vol
2206.00.93	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	<ul style="list-style-type: none"> • Other: Other, of an alcoholic strength by volume exceeding 22.9% vol
2208.20.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Spirits obtained by distilling grape wine or grape marc
2208.30.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Whiskies
2208.40.10	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Rum and other spirits obtained by distilling fermented sugar-cane products • Rum

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2208.40.90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Rum and other spirits obtained by distilling fermented sugar-cane products • Other
2208.50.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Gin and Geneva
2208.60.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Vodka
2208.70.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Liqueurs and cordials
2208.90.10	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Other • Tequila
2208.90.21	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Other • Undenatured ethyl alcohol: For use as a spirituous or alcoholic beverage or for use in the manufacture of spirituous or alcoholic beverages
2208.90.29	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Other • Undenatured ethyl alcohol: Other
2208.90.30	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Other • Angostura bitters

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2208.90.41	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Other • Spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol: Packaged, of an alcoholic strength by volume not exceeding 7% vol
2208.90.49	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Other • Spirituous fruit juices of an alcoholic strength by volume not exceeding 14.3% vol: Other
2208.90.92	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Other • Other: Fruit brandies
2208.90.98	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Other • Other: Other, packaged, of an alcoholic strength by volume not exceeding 7%
2208.90.99	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	<ul style="list-style-type: none"> • Other • Other: Other
2309.90.32	Preparations of a kind used in animal feeding.	<ul style="list-style-type: none"> • Other • Complete feeds and feed supplements, including concentrates: Containing 50% or more by weight in the dry state of non-fat milk solids, over access commitment
2401.10.10	Unmanufactured tobacco; tobacco refuse.	<ul style="list-style-type: none"> • Tobacco, not stemmed/stripped • For use as wrappers in the manufacture of cigars

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2401.10.91	Unmanufactured tobacco; tobacco refuse.	<ul style="list-style-type: none"> • Tobacco, not stemmed/stripped • Other: Turkish type
2401.10.99	Unmanufactured tobacco; tobacco refuse.	<ul style="list-style-type: none"> • Tobacco, not stemmed/stripped • Other: Other
2401.20.10	Unmanufactured tobacco; tobacco refuse.	<ul style="list-style-type: none"> • Tobacco, partly or wholly stemmed/stripped • Wrapper tobacco for use in the manufacture of cigars
2401.20.90	Unmanufactured tobacco; tobacco refuse.	<ul style="list-style-type: none"> • Tobacco, partly or wholly stemmed/stripped • Other
2401.30.00	Unmanufactured tobacco; tobacco refuse.	<ul style="list-style-type: none"> • Tobacco refuse
2402.10.00	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	<ul style="list-style-type: none"> • Cigars, cheroots and cigarillos, containing tobacco
2402.20.00	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	<ul style="list-style-type: none"> • Cigarettes containing tobacco
2402.90.00	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	<ul style="list-style-type: none"> • Other
2403.11.00	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	<ul style="list-style-type: none"> • Smoking tobacco, whether or not containing tobacco substitutes in any proportion: Water pipe tobacco specified in Subheading Note 1 to this Chapter

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
2403.19.00	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	<ul style="list-style-type: none"> • Smoking tobacco, whether or not containing tobacco substitutes in any proportion: Other
2403.91.10	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	<ul style="list-style-type: none"> • Other: "Homogenized" or "reconstituted" tobacco • Suitable for use as wrapper tobacco
2403.91.20	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	<ul style="list-style-type: none"> • Other: "Homogenized" or "reconstituted" tobacco • Processed leaf tobacco suitable for use as cigar binders
2403.91.90	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	<ul style="list-style-type: none"> • Other: "Homogenized" or "reconstituted" tobacco • Other
2403.99.10	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	<ul style="list-style-type: none"> • Other: Other • Snuff
2403.99.20	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	<ul style="list-style-type: none"> • Other: Other • Manufactured tobacco substitutes not containing tobacco
2403.99.90	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	<ul style="list-style-type: none"> • Other: Other • Other
2404.11.10	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without	<ul style="list-style-type: none"> • Products intended for inhalation without combustion: Containing tobacco or reconstituted tobacco

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	combustion; other nicotine containing products intended for the intake of nicotine into the human body.	<ul style="list-style-type: none"> Containing homogenized or reconstituted tobacco
2404.11.90	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	<ul style="list-style-type: none"> Products intended for inhalation without combustion: Containing tobacco or reconstituted tobacco Other tobacco
2404.12.00	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	<ul style="list-style-type: none"> Products intended for inhalation without combustion: Other, containing nicotine
2404.19.00	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	<ul style="list-style-type: none"> Products intended for inhalation without combustion: Other
2404.91.00	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	<ul style="list-style-type: none"> Other: For oral application
2404.92.00	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	<ul style="list-style-type: none"> Other: For transdermal application
2404.99.00	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without	<ul style="list-style-type: none"> Other: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	combustion; other nicotine containing products intended for the intake of nicotine into the human body.	
2505.10.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	<ul style="list-style-type: none"> • Silica sand and quartz sands
3303.00.00	Perfumes and toilet waters.	
3304.10.00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	<ul style="list-style-type: none"> • Lip make-up preparations
3304.20.00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	<ul style="list-style-type: none"> • Eye make-up preparations
3304.30.00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	<ul style="list-style-type: none"> • Manicure or pedicure preparations
3304.91.00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	<ul style="list-style-type: none"> • Other: Powders, whether or not compressed
3304.99.90	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	<ul style="list-style-type: none"> • Other: Other • Other
3305.10.00	Preparations for use on the hair.	<ul style="list-style-type: none"> • Shampoos

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
3305.20.00	Preparations for use on the hair.	<ul style="list-style-type: none"> Preparations for permanent waving or straightening
3305.30.00	Preparations for use on the hair.	<ul style="list-style-type: none"> Hair lacquers
3305.90.00	Preparations for use on the hair.	<ul style="list-style-type: none"> Other
3306.10.00	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	<ul style="list-style-type: none"> Dentifrices
3306.20.00	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	<ul style="list-style-type: none"> Yarn used to clean between the teeth (dental floss)
3307.10.00	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.	<ul style="list-style-type: none"> Pre-shave, shaving or after-shave preparations
3307.20.00	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.	<ul style="list-style-type: none"> Personal deodorants and antiperspirants
3307.30.00	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or	<ul style="list-style-type: none"> Perfumed bath salts and other bath preparations

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.	
3307.41.00	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.	<ul style="list-style-type: none"> Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: "Agarbatti" and other odoriferous preparations which operate by burning
3307.49.00	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.	<ul style="list-style-type: none"> Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: Other
3401.11.10	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	<ul style="list-style-type: none"> Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: For toilet use (including medicated products) Castile soap
3401.11.90	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	<ul style="list-style-type: none"> Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: For toilet use (including medicated products) Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
3401.19.00	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	<ul style="list-style-type: none"> Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: Other
3401.20.20	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	<ul style="list-style-type: none"> Soap in other forms Soap pellets containing sodium soaps of fatty acids and glycerol, for use in the manufacture of bar soaps
3401.20.90	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	<ul style="list-style-type: none"> Soap in other forms Other
3401.30.00	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	<ul style="list-style-type: none"> Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
3501.10.00	Casein, caseinates and other casein derivatives; casein glues.	<ul style="list-style-type: none"> Casein
3502.11.20	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	<ul style="list-style-type: none"> Egg albumin: Dried Over access commitment
3502.19.20	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	<ul style="list-style-type: none"> Egg albumin: Other Over access commitment
3502.20.00	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	<ul style="list-style-type: none"> Milk albumin, including concentrates of two or more whey proteins
3504.00.12	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	<ul style="list-style-type: none"> Milk protein substances: Over access commitment
3918.10.10	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	<ul style="list-style-type: none"> Of polymers of vinyl chloride Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felt
3918.10.90	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	<ul style="list-style-type: none"> Of polymers of vinyl chloride Other
3918.90.10	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	<ul style="list-style-type: none"> Of other plastics

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felt
3918.90.90	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	<ul style="list-style-type: none"> • Of other plastics • Other
3919.10.99	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	<ul style="list-style-type: none"> • In rolls of a width not exceeding 20 cm • Other: Other
3922.10.00	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	<ul style="list-style-type: none"> • Baths, shower-baths, sinks and wash-basins
3922.20.00	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	<ul style="list-style-type: none"> • Lavatory seats and covers
3922.90.00	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	<ul style="list-style-type: none"> • Other
3923.21.90	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	<ul style="list-style-type: none"> • Sacks and bags (including cones): Of polymers of ethylene • Other
3923.29.90	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	<ul style="list-style-type: none"> • Sacks and bags (including cones): Of other plastics • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
3924.10.00	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	<ul style="list-style-type: none"> Tableware and kitchenware
3924.90.00	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	<ul style="list-style-type: none"> Other
3925.10.00	Builders' ware of plastics, not elsewhere specified or included.	<ul style="list-style-type: none"> Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres
3925.20.00	Builders' ware of plastics, not elsewhere specified or included.	<ul style="list-style-type: none"> Doors, windows and their frames and thresholds for doors
3925.30.00	Builders' ware of plastics, not elsewhere specified or included.	<ul style="list-style-type: none"> Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
3925.90.00	Builders' ware of plastics, not elsewhere specified or included.	<ul style="list-style-type: none"> Other
4011.10.00	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Of a kind used on motor cars (including station wagons and racing cars)
4011.20.00	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Of a kind used on light trucks, other
4011.30.00	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Of a kind used on aircraft
4011.40.00	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Of a kind used on motorcycles
4011.50.00	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Of a kind used on bicycles
4011.70.10	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Of a kind used on agricultural or forestry vehicles and machines

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> For use with appliances of subheading 8424.82, levellers of subheading 8429.20 used for farm purposes only, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, traction ditching machines of subheading 8429.59 or 8430.69 used for farm purposes only, agricultural machinery for soil preparation or cultivation of heading 84.32, harvesting or threshing machinery (including straw or fodder balers) and agricultural mowers of heading 84.33, tractors of heading 87.01 powered by internal combustion engines and used for farm purposes only, and spraying vehicles of subheading 8705.90 for agricultural use for spreading dry or liquid fertilizer or sludge; Of a size of 36.00 X 51 or 40.00 X 57
4011.70.90	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Of a kind used on agricultural or forestry vehicles and machines Other
4011.80.10	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Of a kind used on construction, mining or industrial handling vehicles and machines For use with combination excavating and transporting scrapers of subheading 8429.30 or 8430.69; Of a size of 36.00 X 51 or 40.00 X 57
4011.80.90	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Of a kind used on construction, mining or industrial handling vehicles and machines Other
4011.90.10	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> Other For use with appliances of subheading 8424.82, combination excavating and transporting scrapers of subheading 8429.30 or 8430.69, horticultural machinery for soil preparation and lawn or sports-ground rollers of heading

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		84.32, horticultural mowers (other than mowers for lawns, parks or sports-grounds) of heading 84.33; Of a size of 36.00 X 51 or 40.00 X 57
4011.90.90	New pneumatic tires, of rubber.	<ul style="list-style-type: none"> • Other • Other
4012.11.00	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	<ul style="list-style-type: none"> • Retreaded tires: Of a kind used on motor cars (including station wagons and racing cars)
4012.12.00	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	<ul style="list-style-type: none"> • Retreaded tires: Of a kind used on buses or lorries
4012.13.00	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	<ul style="list-style-type: none"> • Retreaded tires: Of a kind used on aircraft
4012.19.00	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	<ul style="list-style-type: none"> • Retreaded tires: Other
4012.20.10	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	<ul style="list-style-type: none"> • Used pneumatic tires • Of a size of 3600 X 51 or 4000 X 57
4012.20.20	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	<ul style="list-style-type: none"> • Used pneumatic tires • Of a kind used on vehicles, including tractors, for the on-highway transport of passengers or goods, or on vehicles of heading 87.05
4012.20.90	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	<ul style="list-style-type: none"> • Used pneumatic tires

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other
4012.90.10	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	<ul style="list-style-type: none"> • Other • Rimtape (tire flaps) for use in the manufacture of bicycles or bicycle wheels
4012.90.90	Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber.	<ul style="list-style-type: none"> • Other • Other
4016.91.00	Other articles of vulcanized rubber other than hard rubber.	<ul style="list-style-type: none"> • Other: Floor coverings and mats
4201.00.10	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	<ul style="list-style-type: none"> • English type saddles
4201.00.90	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	<ul style="list-style-type: none"> • Other
4202.11.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	<ul style="list-style-type: none"> • Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: With outer surface of leather or of composition leather

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4202.12.10	<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</p>	<ul style="list-style-type: none"> Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: With outer surface of plastics or of textile materials With outer surface of textile materials, containing less than 85% by weight of silk or silk waste
4202.12.90	<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</p>	<ul style="list-style-type: none"> Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: With outer surface of plastics or of textile materials Other
4202.19.00	<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of</p>	<ul style="list-style-type: none"> Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	paperboard, or wholly or mainly covered with such materials or with paper.	
4202.21.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	<ul style="list-style-type: none"> Handbags, whether or not with shoulder strap, including those without handle: With outer surface of leather or of composition leather
4202.22.10	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	<ul style="list-style-type: none"> Handbags, whether or not with shoulder strap, including those without handle: With outer surface of sheeting of plastics or of textile materials With outer surface of textile materials (other than of abaca), containing less than 85% by weight of silk or silk waste
4202.22.90	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags,	<ul style="list-style-type: none"> Handbags, whether or not with shoulder strap, including those without handle: With outer surface of sheeting of plastics or of textile materials Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
4202.29.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	<ul style="list-style-type: none"> Handbags, whether or not with shoulder strap, including those without handle: Other
4202.31.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	<ul style="list-style-type: none"> Articles of a kind normally carried in the pocket or in the handbag: With outer surface of leather or of composition leather
4202.32.10	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar	<ul style="list-style-type: none"> Articles of a kind normally carried in the pocket or in the handbag: With outer surface of sheeting of plastics or of textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	<p>containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</p>	<ul style="list-style-type: none"> With outer surface of textile materials, containing less than 85% by weight of silk or silk waste
4202.32.90	<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</p>	<ul style="list-style-type: none"> Articles of a kind normally carried in the pocket or in the handbag: With outer surface of sheeting of plastics or of textile materials Other
4202.39.00	<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</p>	<ul style="list-style-type: none"> Articles of a kind normally carried in the pocket or in the handbag: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4202.91.10	<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</p>	<ul style="list-style-type: none"> • Other: With outer surface of leather or of composition leather • Fitted cases for church bells; Golfbags
4202.91.20	<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</p>	<ul style="list-style-type: none"> • Other: With outer surface of leather or of composition leather • Tool bags, haversacks, knapsacks, packsacks and rucksacks
4202.91.90	<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of</p>	<ul style="list-style-type: none"> • Other: With outer surface of leather or of composition leather • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	paperboard, or wholly or mainly covered with such materials or with paper.	
4202.92.10	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	<ul style="list-style-type: none"> • Other: With outer surface of sheeting of plastics or of textile materials • Fitted cases for church bells; Golf bags
4202.92.20	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	<ul style="list-style-type: none"> • Other: With outer surface of sheeting of plastics or of textile materials • Tool bags, haversacks, knapsacks, packsacks and rucksacks
4202.92.90	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags,	<ul style="list-style-type: none"> • Other: With outer surface of sheeting of plastics or of textile materials • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
4202.99.10	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	<ul style="list-style-type: none"> • Other: Other • Fitted cases for church bells
4202.99.90	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	<ul style="list-style-type: none"> • Other: Other • Other
4203.10.00	Articles of apparel and clothing accessories, of leather or of composition leather.	<ul style="list-style-type: none"> • Articles of apparel

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4203.21.00	Articles of apparel and clothing accessories, of leather or of composition leather.	<ul style="list-style-type: none"> Gloves, mittens and mitts: Specially designed for use in sports
4203.29.10	Articles of apparel and clothing accessories, of leather or of composition leather.	<ul style="list-style-type: none"> Gloves, mittens and mitts: Other Gloves of goat (including kid) and/or hair sheep
4203.29.90	Articles of apparel and clothing accessories, of leather or of composition leather.	<ul style="list-style-type: none"> Gloves, mittens and mitts: Other Other
4203.30.00	Articles of apparel and clothing accessories, of leather or of composition leather.	<ul style="list-style-type: none"> Belts and bandoliers
4203.40.00	Articles of apparel and clothing accessories, of leather or of composition leather.	<ul style="list-style-type: none"> Other clothing accessories
4205.00.00	Other articles of leather or of composition leather.	
4206.00.10	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	<ul style="list-style-type: none"> Catgut
4206.00.90	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	<ul style="list-style-type: none"> Other
4407.11.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Coniferous: Of pine (<i>Pinus</i> spp.)

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4407.12.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Coniferous: Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>)
4407.13.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Coniferous: Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>))
4407.14.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Coniferous: Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>))
4407.19.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Coniferous: Other
4407.21.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Of tropical wood: Mahogany (<i>Swietenia spp.</i>)
4407.22.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Of tropical wood: Virola, Imbuia and Balsa
4407.23.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Of tropical wood: Teak
4407.25.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Of tropical wood: Dark Red Meranti, Light Red Meranti and Meranti Bakau
4407.26.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Of tropical wood: White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan
4407.27.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> Of tropical wood: Sapelli

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4407.28.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Of tropical wood: Iroko
4407.29.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Of tropical wood: Other
4407.91.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Other: Of oak (<i>Quercus</i> spp.)
4407.92.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Other: Of beech (<i>Fagus</i> spp.)
4407.93.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Other: Of maple (<i>Acer</i> spp.)
4407.94.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Other: Of cherry (<i>Prunus</i> spp.)
4407.95.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Other: Of ash (<i>Fraxinus</i> spp.)
4407.96.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Other: Of birch (<i>Betula</i> spp.)
4407.97.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Other: Of poplar and aspen (<i>Populus</i> spp.)
4407.99.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<ul style="list-style-type: none"> • Other: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4408.10.00	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	<ul style="list-style-type: none"> Coniferous
4408.31.00	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	<ul style="list-style-type: none"> Of tropical wood: Dark Red Meranti, Light Red Meranti and Meranti Bakau
4408.39.00	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	<ul style="list-style-type: none"> Of tropical wood: Other
4408.90.00	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	<ul style="list-style-type: none"> Other
4409.10.00	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	<ul style="list-style-type: none"> Coniferous
4409.21.00	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated,	<ul style="list-style-type: none"> Non-coniferous: Of bamboo

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
4409.22.00	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	<ul style="list-style-type: none"> Non-coniferous: Of tropical wood
4409.29.10	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	<ul style="list-style-type: none"> Non-coniferous: Other Flooring of oak (<i>Quercus</i> spp.)
4409.29.90	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	<ul style="list-style-type: none"> Non-coniferous: Other Other
4410.11.00	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	<ul style="list-style-type: none"> Of wood: Particle board
4410.12.00	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	<ul style="list-style-type: none"> Of wood: Oriented strand board (OSB)

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4410.19.00	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	<ul style="list-style-type: none"> • Of wood: Other
4410.90.00	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	<ul style="list-style-type: none"> • Other
4411.12.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	<ul style="list-style-type: none"> • Medium density fibreboard (MDF): Of a thickness not exceeding 5 mm
4411.13.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	<ul style="list-style-type: none"> • Medium density fibreboard (MDF): Of a thickness exceeding 5 mm but not exceeding 9 mm
4411.14.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	<ul style="list-style-type: none"> • Medium density fibreboard (MDF): Of a thickness exceeding 9 mm
4411.92.10	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	<ul style="list-style-type: none"> • Other: Of a density exceeding 0.8 g/cm³ • Not mechanically worked or surface covered; Resin impregnated, containing 17% or more by weight of phenol-formaldehyde resin, for use in the manufacture of overlaid plywood or overlaid particle board
4411.92.90	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	<ul style="list-style-type: none"> • Other: Of a density exceeding 0.8 g/cm³ • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4411.93.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	<ul style="list-style-type: none"> • Other: Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³
4411.94.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	<ul style="list-style-type: none"> • Other: Of a density not exceeding 0.5 g/cm³
4412.10.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> • Of bamboo
4412.31.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> • Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: With at least one outer ply of tropical wood
4412.33.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> • Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)
4412.34.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> • Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33
4412.39.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> • Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: Other, with both outer plies of coniferous wood

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4412.41.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> Laminated veneered lumber (LVL): With at least one outer ply of tropical wood
4412.42.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> Laminated veneered lumber (LVL): Other, with at least one outer ply of non-coniferous wood
4412.49.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> Laminated veneered lumber (LVL): Other, with both outer plies of coniferous wood
4412.51.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> Blockboard, laminboard and battenboard: With at least one outer ply of tropical wood
4412.52.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> Blockboard, laminboard and battenboard: Other, with at least one outer ply of non-coniferous wood
4412.59.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> Blockboard, laminboard and battenboard: Other, with both outer plies of coniferous wood
4412.91.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> Other: With at least one outer ply of tropical wood
4412.92.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> Other: Other, with at least one outer ply of non-coniferous wood
4412.99.00	Plywood, veneered panels and similar laminated wood.	<ul style="list-style-type: none"> Other: Other, with both outer plies of coniferous wood
4418.11.10	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Windows, French-windows and their frames: Of tropical wood Window frames

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4418.11.90	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Windows, French-windows and their frames: Of tropical wood Other
4418.19.10	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Windows, French-windows and their frames: Other Window frames
4418.19.90	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Windows, French-windows and their frames: Other Other
4418.21.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Doors and their frames and thresholds: Of tropical wood
4418.29.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Doors and their frames and thresholds: Other
4418.30.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Posts and beams other than products of subheadings 4418.81 to 4418.89
4418.40.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Shuttering for concrete constructional work
4418.50.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Shingles and shakes
4418.73.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Assembled flooring panels: Of bamboo or with at least the top layer (wear layer) of bamboo

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4418.74.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Assembled flooring panels: Other, for mosaic floors
4418.75.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Assembled flooring panels: Other, multilayer
4418.79.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Assembled flooring panels: Other
4418.81.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Engineered structural timber products: Glue-laminated timber (glulam)
4418.82.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Engineered structural timber products: Cross-laminated timber (CLT or X-lam)
4418.83.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Engineered structural timber products: I beams
4418.89.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Engineered structural timber products: Other
4418.91.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Other: Of bamboo
4418.92.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Other: Cellular wood panels
4418.99.00	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	<ul style="list-style-type: none"> Other: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4701.00.00	Mechanical wood pulp.	
4702.00.00	Chemical wood pulp, dissolving grades.	
4817.10.00	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	<ul style="list-style-type: none"> • Envelopes
4818.10.00	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	<ul style="list-style-type: none"> • Toilet paper
4818.20.00	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	<ul style="list-style-type: none"> • Handkerchiefs, cleansing or facial tissues and towels
4818.30.00	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles,	<ul style="list-style-type: none"> • Tablecloths and serviettes

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
4818.90.00	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	<ul style="list-style-type: none"> • Other
4819.10.00	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	<ul style="list-style-type: none"> • Cartons, boxes and cases, of corrugated paper or paperboard
4819.20.00	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	<ul style="list-style-type: none"> • Folding cartons, boxes and cases, of non-corrugated paper or paperboard
4819.30.00	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	<ul style="list-style-type: none"> • Sacks and bags, having a base of a width of 40 cm or more
4819.40.00	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	<ul style="list-style-type: none"> • Other sacks and bags, including cones

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	<ul style="list-style-type: none"> Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles
4820.20.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	<ul style="list-style-type: none"> Exercise books
4820.30.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	<ul style="list-style-type: none"> Binders (other than book covers), folders and file covers
4820.40.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	<ul style="list-style-type: none"> Manifold business forms and interleaved carbon sets

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
4820.50.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	<ul style="list-style-type: none"> Albums for samples or for collections
4820.90.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	<ul style="list-style-type: none"> Other
4823.69.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	<ul style="list-style-type: none"> Trays, dishes, plates, cups and the like, of paper or paperboard: Other
4911.10.00	Other printed matter, including printed pictures and photographs.	<ul style="list-style-type: none"> Trade advertising material, commercial catalogues and the like
4911.91.00	Other printed matter, including printed pictures and photographs.	<ul style="list-style-type: none"> Other: Pictures, designs and photographs
4911.99.00	Other printed matter, including printed pictures and photographs.	<ul style="list-style-type: none"> Other: Other
5701.10.10	Carpets and other textile floor coverings, knotted, whether or not made up.	<ul style="list-style-type: none"> Of wool or fine animal hair Machine knotted

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
5701.10.90	Carpets and other textile floor coverings, knotted, whether or not made up.	<ul style="list-style-type: none"> • Of wool or fine animal hair • Other
5701.90.10	Carpets and other textile floor coverings, knotted, whether or not made up.	<ul style="list-style-type: none"> • Of other textile materials • Machine knotted
5701.90.90	Carpets and other textile floor coverings, knotted, whether or not made up.	<ul style="list-style-type: none"> • Of other textile materials • Other
5702.10.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs
5702.20.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Floor coverings of coconut fibres (coir)
5702.31.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, of pile construction, not made up: Of wool or fine animal hair
5702.32.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, of pile construction, not made up: Of man-made textile materials
5702.39.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, of pile construction, not made up: Of other textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
5702.41.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, of pile construction, made up: Of wool or fine animal hair
5702.42.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, of pile construction, made up: Of man-made textile materials
5702.49.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, of pile construction, made up: Of other textile materials
5702.50.10	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, not of pile construction, not made up • Of straw, hemp, flax tow or jute
5702.50.90	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, not of pile construction, not made up • Other
5702.91.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, not of pile construction, made up: Of wool or fine animal hair
5702.92.00	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, not of pile construction, made up: Of man-made textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
5702.99.10	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, not of pile construction, made up: Of other textile materials • Of straw, hemp, flax tow or jute
5702.99.90	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	<ul style="list-style-type: none"> • Other, not of pile construction, made up: Of other textile materials • Other
5703.10.10	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.	<ul style="list-style-type: none"> • Of wool or fine animal hair • Machine tufted
5703.10.90	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.	<ul style="list-style-type: none"> • Of wool or fine animal hair • Other
5703.21.00	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.	<ul style="list-style-type: none"> • Of nylon or other polyamides: Turf
5703.29.90	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.	<ul style="list-style-type: none"> • Of nylon or other polyamides: Other • Other
5703.31.00	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.	<ul style="list-style-type: none"> • Of other man-made textile materials: Turf
5703.39.10	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.	<ul style="list-style-type: none"> • Of other man-made textile materials: Other • Machine tufted

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
5703.39.90	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.	<ul style="list-style-type: none"> • Of other man-made textile materials: Other • Other
5703.90.10	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.	<ul style="list-style-type: none"> • Of other textile materials • Machine tufted
5703.90.90	Carpets and other textile floor coverings (including turf), tufted, whether or not made up.	<ul style="list-style-type: none"> • Of other textile materials • Other
5704.10.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	<ul style="list-style-type: none"> • Tiles, having a maximum surface area of 0.3 m²
5704.20.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	<ul style="list-style-type: none"> • Tiles, having a maximum surface area exceeding 0.3 m² but not exceeding 1 m²
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	
6101.20.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	<ul style="list-style-type: none"> • Of cotton
6101.30.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	<ul style="list-style-type: none"> • Of man-made fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6101.90.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	<ul style="list-style-type: none"> • Of other textile materials
6102.10.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	<ul style="list-style-type: none"> • Of wool or fine animal hair
6102.20.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	<ul style="list-style-type: none"> • Of cotton
6102.30.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	<ul style="list-style-type: none"> • Of man-made fibres
6102.90.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	<ul style="list-style-type: none"> • Of other textile materials
6103.10.10	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> • Suits • Of wool or fine animal hair
6103.10.90	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> • Suits • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6103.22.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Ensembles: Of cotton
6103.23.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Ensembles: Of synthetic fibres
6103.29.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Ensembles: Of other textile materials
6103.31.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of wool or fine animal hair
6103.32.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of cotton
6103.33.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of synthetic fibres
6103.39.10	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of other textile materials Of artificial fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6103.39.90	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of other textile materials Other
6103.41.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches and shorts: Of wool or fine animal hair
6103.42.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches and shorts: Of cotton
6103.43.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches and shorts: Of synthetic fibres
6103.49.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches and shorts: Of other textile materials
6104.13.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Suits: Of synthetic fibres
6104.19.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Suits: Of other textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6104.22.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Ensembles: Of cotton
6104.23.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Ensembles: Of synthetic fibres
6104.29.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Ensembles: Of other textile materials
6104.31.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of wool or fine animal hair
6104.32.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of cotton
6104.33.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of synthetic fibres
6104.39.10	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of other textile materials Of artificial fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6104.39.90	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Jackets and blazers: Of other textile materials Other
6104.41.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Dresses: Of wool or fine animal hair
6104.42.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Dresses: Of cotton
6104.43.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Dresses: Of synthetic fibres
6104.44.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Dresses: Of artificial fibres
6104.49.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Dresses: Of other textile materials
6104.51.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Skirts and divided skirts: Of wool or fine animal hair

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6104.52.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> • Skirts and divided skirts: Of cotton
6104.53.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> • Skirts and divided skirts: Of synthetic fibres
6104.59.10	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> • Skirts and divided skirts: Of other textile materials • Of artificial fibres
6104.59.90	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> • Skirts and divided skirts: Of other textile materials • Other
6104.61.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> • Trousers, bib and brace overalls, breeches and shorts: Of wool or fine animal hair
6104.62.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> • Trousers, bib and brace overalls, breeches and shorts: Of cotton
6104.63.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> • Trousers, bib and brace overalls, breeches and shorts: Of synthetic fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6104.69.00	Women's or girls' suits, ensembles, jackets and blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches and shorts: Of other textile materials
6105.10.00	Men's or boys' shirts, knitted or crocheted.	<ul style="list-style-type: none"> Of cotton
6105.20.00	Men's or boys' shirts, knitted or crocheted.	<ul style="list-style-type: none"> Of man-made fibres
6105.90.00	Men's or boys' shirts, knitted or crocheted.	<ul style="list-style-type: none"> Of other textile materials
6106.10.00	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	<ul style="list-style-type: none"> Of cotton
6106.20.00	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	<ul style="list-style-type: none"> Of man-made fibres
6106.90.00	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	<ul style="list-style-type: none"> Of other textile materials
6107.11.00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> Underpants and briefs: Of cotton
6107.12.00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> Underpants and briefs: Of man-made fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6107.19.00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> Underpants and briefs: Of other textile materials
6107.21.00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> Nightshirts and pyjamas: Of cotton
6107.22.00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> Nightshirts and pyjamas: Of man-made fibres
6107.29.00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> Nightshirts and pyjamas: Of other textile materials
6107.91.00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> Other: Of cotton
6107.99.00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> Other: Of other textile materials
6108.11.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> Slips and petticoats: Of man-made fibres

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6108.19.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Slips and petticoats: Of other textile materials
6108.21.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Briefs and panties: Of cotton
6108.22.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Briefs and panties: Of man-made fibres
6108.29.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Briefs and panties: Of other textile materials
6108.31.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Nightdresses and pyjamas: Of cotton
6108.32.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Nightdresses and pyjamas: Of man-made fibres
6108.39.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Nightdresses and pyjamas: Of other textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6108.91.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of cotton
6108.92.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of man-made fibres
6108.99.00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of other textile materials
6109.10.00	T-shirts, singlets and other vests, knitted or crocheted.	<ul style="list-style-type: none"> • Of cotton
6109.90.00	T-shirts, singlets and other vests, knitted or crocheted.	<ul style="list-style-type: none"> • Of other textile materials
6110.11.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Of wool or fine animal hair: Of wool • Women's or girls', valued at not less than \$20/kg
6110.11.90	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Of wool or fine animal hair: Of wool • Other
6110.12.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Of wool or fine animal hair: Of Kashmir (cashmere) goats • Women's or girls', valued at not less than \$20/kg
6110.12.90	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Of wool or fine animal hair: Of Kashmir (cashmere) goats

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other
6110.19.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Of wool or fine animal hair: Other • Women's or girls', valued at not less than \$20/kg
6110.19.90	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Of wool or fine animal hair: Other • Other
6110.20.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Of cotton
6110.30.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Of man-made fibres
6110.90.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<ul style="list-style-type: none"> • Of other textile materials
6111.20.00	Babies' garments and clothing accessories, knitted or crocheted.	<ul style="list-style-type: none"> • Of cotton
6111.30.00	Babies' garments and clothing accessories, knitted or crocheted.	<ul style="list-style-type: none"> • Of synthetic fibres
6111.90.00	Babies' garments and clothing accessories, knitted or crocheted.	<ul style="list-style-type: none"> • Of other textile materials
6112.11.00	Track suits, ski suits and swimwear, knitted or crocheted.	<ul style="list-style-type: none"> • Track suits: Of cotton
6112.12.00	Track suits, ski suits and swimwear, knitted or crocheted.	<ul style="list-style-type: none"> • Track suits: Of synthetic fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6112.19.00	Track suits, ski suits and swimwear, knitted or crocheted.	<ul style="list-style-type: none"> • Track suits: Of other textile materials
6112.20.00	Track suits, ski suits and swimwear, knitted or crocheted.	<ul style="list-style-type: none"> • Ski suits
6112.31.00	Track suits, ski suits and swimwear, knitted or crocheted.	<ul style="list-style-type: none"> • Men's or boys' swimwear: Of synthetic fibres
6112.39.00	Track suits, ski suits and swimwear, knitted or crocheted.	<ul style="list-style-type: none"> • Men's or boys' swimwear: Of other textile materials
6112.41.00	Track suits, ski suits and swimwear, knitted or crocheted.	<ul style="list-style-type: none"> • Women's or girls' swimwear: Of synthetic fibres
6112.49.00	Track suits, ski suits and swimwear, knitted or crocheted.	<ul style="list-style-type: none"> • Women's or girls' swimwear: Of other textile materials
6113.00.10	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Protective suits, to be employed in a noxious atmosphere
6113.00.20	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Diving suits
6113.00.90	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Other
6114.20.00	Other garments, knitted or crocheted.	<ul style="list-style-type: none"> • Of cotton
6114.30.00	Other garments, knitted or crocheted.	<ul style="list-style-type: none"> • Of man-made fibres
6114.90.00	Other garments, knitted or crocheted.	<ul style="list-style-type: none"> • Of other textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6115.10.10	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> Graduated compression hosiery (for example, stockings for varicose veins) Panty hose and tights
6115.10.91	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> Graduated compression hosiery (for example, stockings for varicose veins) Other: Of wool or fine animal hair
6115.10.99	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> Graduated compression hosiery (for example, stockings for varicose veins) Other: Other
6115.21.00	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> Other panty hose and tights: Of synthetic fibres, measuring per single yarn less than 67 decitex
6115.22.00	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> Other panty hose and tights: Of synthetic fibres, measuring per single yarn 67 decitex or more
6115.29.00	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> Other panty hose and tights: Of other textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6115.30.00	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> • Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex
6115.94.00	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of wool or fine animal hair
6115.95.00	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of cotton
6115.96.00	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of synthetic fibres
6115.99.00	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of other textile materials
6116.10.00	Gloves, mittens and mitts, knitted or crocheted.	<ul style="list-style-type: none"> • Impregnated, coated, covered or laminated with plastics or rubber
6116.91.00	Gloves, mittens and mitts, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of wool or fine animal hair
6116.92.00	Gloves, mittens and mitts, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of cotton

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6116.93.00	Gloves, mittens and mitts, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of synthetic fibres
6116.99.00	Gloves, mittens and mitts, knitted or crocheted.	<ul style="list-style-type: none"> • Other: Of other textile materials
6117.10.10	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	<ul style="list-style-type: none"> • Shawls, scarves, mufflers, mantillas, veils and the like • Prayer shawls
6117.10.90	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	<ul style="list-style-type: none"> • Shawls, scarves, mufflers, mantillas, veils and the like • Other
6117.80.10	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	<ul style="list-style-type: none"> • Other accessories • Badges and the like; Belts
6117.80.90	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	<ul style="list-style-type: none"> • Other accessories • Other
6117.90.10	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	<ul style="list-style-type: none"> • Parts • Inserts for use in the manufacture of cycling shorts; Of protective suits, to be employed in a noxious atmosphere; Of prayer shawls; Sleeve cuffs and collars, solely of fabric of tariff item No. 6006.23.90, for use in the manufacture of golf jerseys
6117.90.20	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	<ul style="list-style-type: none"> • Parts • Of diving suits

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6117.90.90	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	<ul style="list-style-type: none"> • Parts • Other
6201.20.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	<ul style="list-style-type: none"> • Of wool or fine animal hair
6201.30.10	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	<ul style="list-style-type: none"> • Of cotton • Men's ski-jackets, solely of cotton
6201.30.90	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	<ul style="list-style-type: none"> • Of cotton • Other
6201.40.10	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	<ul style="list-style-type: none"> • Of man-made fibres • Overcoats, raincoats, car-coats, capes, cloaks and similar articles
6201.40.90	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	<ul style="list-style-type: none"> • Of man-made fibres • Other
6201.90.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	<ul style="list-style-type: none"> • Of other textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6202.20.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	<ul style="list-style-type: none"> • Of wool or fine animal hair
6202.30.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	<ul style="list-style-type: none"> • Of cotton
6202.40.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	<ul style="list-style-type: none"> • Of man-made fibres
6202.90.10	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	<ul style="list-style-type: none"> • Of other textile materials • Overcoats, raincoats, car-coats, capes, cloaks and similar articles
6202.90.90	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	<ul style="list-style-type: none"> • Of other textile materials • Other
6203.11.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Suits: Of wool or fine animal hair
6203.12.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Suits: Of synthetic fibres
6203.19.10	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Suits: Of other textile materials • Of cotton or of artificial fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6203.19.90	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Suits: Of other textile materials • Other
6203.22.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Ensembles: Of cotton
6203.23.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Ensembles: Of synthetic fibres
6203.29.10	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Ensembles: Of other textile materials • Of wool or fine animal hair
6203.29.90	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Ensembles: Of other textile materials • Other
6203.31.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of wool or fine animal hair
6203.32.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of cotton
6203.33.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of synthetic fibres
6203.39.10	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of other textile materials • Of artificial fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6203.39.90	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of other textile materials • Other
6203.41.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Trousers, bib and brace overalls, breeches and shorts: Of wool or fine animal hair
6203.42.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Trousers, bib and brace overalls, breeches and shorts: Of cotton
6203.43.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Trousers, bib and brace overalls, breeches and shorts: Of synthetic fibres
6203.49.00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Trousers, bib and brace overalls, breeches and shorts: Of other textile materials
6204.11.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Suits: Of wool or fine animal hair
6204.12.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Suits: Of cotton
6204.13.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Suits: Of synthetic fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6204.19.10	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Suits: Of other textile materials • Of artificial fibres
6204.19.90	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Suits: Of other textile materials • Other
6204.21.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Ensembles: Of wool or fine animal hair
6204.22.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Ensembles: Of cotton
6204.23.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Ensembles: Of synthetic fibres
6204.29.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Ensembles: Of other textile materials
6204.31.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of wool or fine animal hair

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6204.32.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of cotton
6204.33.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of synthetic fibres
6204.39.10	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of other textile materials • Of artificial fibres
6204.39.90	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Jackets and blazers: Of other textile materials • Other
6204.41.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Dresses: Of wool or fine animal hair
6204.42.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Dresses: Of cotton
6204.43.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> • Dresses: Of synthetic fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6204.44.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Dresses: Of artificial fibres
6204.49.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Dresses: Of other textile materials
6204.51.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Skirts and divided skirts: Of wool or fine animal hair
6204.52.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Skirts and divided skirts: Of cotton
6204.53.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Skirts and divided skirts: Of synthetic fibres
6204.59.10	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Skirts and divided skirts: Of other textile materials Of artificial fibres
6204.59.90	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Skirts and divided skirts: Of other textile materials Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6204.61.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches and shorts: Of wool or fine animal hair
6204.62.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches and shorts: Of cotton
6204.63.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches and shorts: Of synthetic fibres
6204.69.00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<ul style="list-style-type: none"> Trousers, bib and brace overalls, breeches and shorts: Of other textile materials
6205.20.00	Men's or boys' shirts.	<ul style="list-style-type: none"> Of cotton
6205.30.00	Men's or boys' shirts.	<ul style="list-style-type: none"> Of man-made fibres
6205.90.10	Men's or boys' shirts.	<ul style="list-style-type: none"> Of other textile materials Of wool or fine animal hair
6205.90.90	Men's or boys' shirts.	<ul style="list-style-type: none"> Of other textile materials Other
6206.10.00	Women's or girls' blouses, shirts and shirt-blouses.	<ul style="list-style-type: none"> Of silk or silk waste

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6206.20.00	Women's or girls' blouses, shirts and shirt-blouses.	<ul style="list-style-type: none"> • Of wool or fine animal hair
6206.30.00	Women's or girls' blouses, shirts and shirt-blouses.	<ul style="list-style-type: none"> • Of cotton
6206.40.00	Women's or girls' blouses, shirts and shirt-blouses.	<ul style="list-style-type: none"> • Of man-made fibres
6206.90.00	Women's or girls' blouses, shirts and shirt-blouses.	<ul style="list-style-type: none"> • Of other textile materials
6207.11.00	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Underpants and briefs: Of cotton
6207.19.00	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Underpants and briefs: Of other textile materials
6207.21.00	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Nightshirts and pyjamas: Of cotton
6207.22.00	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Nightshirts and pyjamas: Of man-made fibres
6207.29.00	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Nightshirts and pyjamas: Of other textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6207.91.00	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Other: Of cotton
6207.99.10	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Other: Of other textile materials • Of man-made fibres
6207.99.90	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Other: Of other textile materials • Other
6208.11.00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Slips and petticoats: Of man-made fibres
6208.19.00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Slips and petticoats: Of other textile materials
6208.21.00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Nightdresses and pyjamas: Of cotton
6208.22.00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> • Nightdresses and pyjamas: Of man-made fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6208.29.00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> Nightdresses and pyjamas: Of other textile materials
6208.91.00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> Other: Of cotton
6208.92.00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> Other: Of man-made fibres
6208.99.00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	<ul style="list-style-type: none"> Other: Of other textile materials
6209.20.00	Babies' garments and clothing accessories.	<ul style="list-style-type: none"> Of cotton
6209.30.00	Babies' garments and clothing accessories.	<ul style="list-style-type: none"> Of synthetic fibres
6209.90.00	Babies' garments and clothing accessories.	<ul style="list-style-type: none"> Of other textile materials
6210.10.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> Of fabrics of heading 56.02 or 56.03 Protective suits, to be employed in a noxious atmosphere
6210.10.90	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> Of fabrics of heading 56.02 or 56.03 Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6210.20.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Other garments, of the type described in heading 62.01 • Protective suits, to be employed in a noxious atmosphere
6210.20.90	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Other garments, of the type described in heading 62.01 • Other
6210.30.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Other garments, of the type described in heading 62.02 • Protective suits, to be employed in a noxious atmosphere
6210.30.90	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Other garments, of the type described in heading 62.02 • Other
6210.40.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Other men's or boys' garments • Protective suits, to be employed in a noxious atmosphere
6210.40.90	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Other men's or boys' garments • Other
6210.50.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Other women's or girls' garments • Protective suits, to be employed in a noxious atmosphere
6210.50.90	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<ul style="list-style-type: none"> • Other women's or girls' garments • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6211.11.00	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Swimwear: Men's or boys'
6211.12.10	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Swimwear: Women's or girls' • Specially designed for incorporating breast prostheses
6211.12.90	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Swimwear: Women's or girls' • Other
6211.20.00	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Ski suits
6211.32.00	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, men's or boys': Of cotton
6211.33.00	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, men's or boys': Of man-made fibres
6211.39.10	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, men's or boys': Of other textile materials • Of wool or fine animal hair
6211.39.90	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, men's or boys': Of other textile materials • Other
6211.42.00	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, women's or girls': Of cotton
6211.43.10	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, women's or girls': Of man-made fibres • Saris

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6211.43.90	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, women's or girls': Of man-made fibres • Other
6211.49.10	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, women's or girls': Of other textile materials • Saris
6211.49.91	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, women's or girls': Of other textile materials • Other: Of wool or fine animal hair
6211.49.99	Track suits, ski suits and swimwear; other garments.	<ul style="list-style-type: none"> • Other garments, women's or girls': Of other textile materials • Other: Other
6212.10.00	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	<ul style="list-style-type: none"> • Brassières
6212.20.00	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	<ul style="list-style-type: none"> • Girdles and panty-girdles
6212.30.00	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	<ul style="list-style-type: none"> • Corselettes
6212.90.00	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	<ul style="list-style-type: none"> • Other
6213.20.00	Handkerchiefs.	<ul style="list-style-type: none"> • Of cotton

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6213.90.10	Handkerchiefs.	<ul style="list-style-type: none"> • Of other textile materials • Of silk or silk waste
6213.90.90	Handkerchiefs.	<ul style="list-style-type: none"> • Of other textile materials • Other
6214.10.10	Shawls, scarves, mufflers, mantillas, veils and the like.	<ul style="list-style-type: none"> • Of silk or silk waste • Prayer shawls
6214.10.90	Shawls, scarves, mufflers, mantillas, veils and the like.	<ul style="list-style-type: none"> • Of silk or silk waste • Other
6214.20.10	Shawls, scarves, mufflers, mantillas, veils and the like.	<ul style="list-style-type: none"> • Of wool or fine animal hair • Prayer shawls
6214.20.90	Shawls, scarves, mufflers, mantillas, veils and the like.	<ul style="list-style-type: none"> • Of wool or fine animal hair • Other
6214.30.10	Shawls, scarves, mufflers, mantillas, veils and the like.	<ul style="list-style-type: none"> • Of synthetic fibres • Prayer shawls
6214.30.90	Shawls, scarves, mufflers, mantillas, veils and the like.	<ul style="list-style-type: none"> • Of synthetic fibres • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6214.40.00	Shawls, scarves, mufflers, mantillas, veils and the like.	<ul style="list-style-type: none"> • Of artificial fibres
6214.90.00	Shawls, scarves, mufflers, mantillas, veils and the like.	<ul style="list-style-type: none"> • Of other textile materials
6215.10.00	Ties, bow ties and cravats.	<ul style="list-style-type: none"> • Of silk or silk waste
6215.20.00	Ties, bow ties and cravats.	<ul style="list-style-type: none"> • Of man-made fibres
6215.90.00	Ties, bow ties and cravats.	<ul style="list-style-type: none"> • Of other textile materials
6216.00.00	Gloves, mittens and mitts.	
6217.10.00	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	<ul style="list-style-type: none"> • Accessories
6217.90.00	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	<ul style="list-style-type: none"> • Parts
6301.10.00	Blankets and travelling rugs.	<ul style="list-style-type: none"> • Electric blankets
6301.20.00	Blankets and travelling rugs.	<ul style="list-style-type: none"> • Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair
6301.30.00	Blankets and travelling rugs.	<ul style="list-style-type: none"> • Blankets (other than electric blankets) and travelling rugs, of cotton
6301.40.00	Blankets and travelling rugs.	<ul style="list-style-type: none"> • Blankets (other than electric blankets) and travelling rugs, of synthetic fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6301.90.00	Blankets and travelling rugs.	<ul style="list-style-type: none"> • Other blankets and travelling rugs
6302.10.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Bed linen, knitted or crocheted
6302.21.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other bed linen, printed: Of cotton
6302.22.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other bed linen, printed: Of man-made fibres
6302.29.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other bed linen, printed: Of other textile materials
6302.31.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other bed linen: Of cotton
6302.32.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other bed linen: Of man-made fibres
6302.39.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other bed linen: Of other textile materials
6302.40.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Table linen, knitted or crocheted
6302.51.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other table linen: Of cotton
6302.53.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other table linen: Of man-made fibres
6302.59.10	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other table linen: Of other textile materials • Of flax
6302.59.90	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other table linen: Of other textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other
6302.60.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton
6302.91.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other: Of cotton
6302.93.00	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other: Of man-made fibres
6302.99.10	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other: Of other textile materials • Of flax
6302.99.90	Bed linen, table linen, toilet linen and kitchen linen.	<ul style="list-style-type: none"> • Other: Of other textile materials • Other
6303.12.00	Curtains (including drapes) and interior blinds; curtain or bed valances.	<ul style="list-style-type: none"> • Knitted or crocheted: Of synthetic fibres
6303.19.00	Curtains (including drapes) and interior blinds; curtain or bed valances.	<ul style="list-style-type: none"> • Knitted or crocheted: Of other textile materials
6303.91.00	Curtains (including drapes) and interior blinds; curtain or bed valances.	<ul style="list-style-type: none"> • Other: Of cotton
6303.92.10	Curtains (including drapes) and interior blinds; curtain or bed valances.	<ul style="list-style-type: none"> • Other: Of synthetic fibres • Made up from fabrics of tariff item No. 5407.61.10

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6303.92.90	Curtains (including drapes) and interior blinds; curtain or bed valances.	<ul style="list-style-type: none"> • Other: Of synthetic fibres • Other
6303.99.00	Curtains (including drapes) and interior blinds; curtain or bed valances.	<ul style="list-style-type: none"> • Other: Of other textile materials
6304.11.00	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Bedspreads: Knitted or crocheted
6304.19.00	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Bedspreads: Other
6304.20.00	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Bed nets specified in Subheading Note 1 to this Chapter
6304.91.10	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Other: Knitted or crocheted • Seat covers for motor vehicles
6304.91.90	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Other: Knitted or crocheted • Other
6304.92.10	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Other: Not knitted or crocheted, of cotton • Seat covers for motor vehicles
6304.92.90	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Other: Not knitted or crocheted, of cotton • Other
6304.93.10	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Other: Not knitted or crocheted, of synthetic fibres

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Seat covers for motor vehicles
6304.93.90	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Other: Not knitted or crocheted, of synthetic fibres • Other
6304.99.10	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Other: Not knitted or crocheted, of other textile materials • Seat covers for motor vehicles
6304.99.90	Other furnishing articles, excluding those of heading 94.04.	<ul style="list-style-type: none"> • Other: Not knitted or crocheted, of other textile materials • Other
6305.10.00	Sacks and bags, of a kind used for the packing of goods.	<ul style="list-style-type: none"> • Of jute or of other textile bast fibres of heading 53.03
6305.20.00	Sacks and bags, of a kind used for the packing of goods.	<ul style="list-style-type: none"> • Of cotton
6305.32.00	Sacks and bags, of a kind used for the packing of goods.	<ul style="list-style-type: none"> • Of man-made textile materials: Flexible intermediate bulk containers
6305.33.00	Sacks and bags, of a kind used for the packing of goods.	<ul style="list-style-type: none"> • Of man-made textile materials: Other, of polyethylene or polypropylene strip or the like
6305.39.00	Sacks and bags, of a kind used for the packing of goods.	<ul style="list-style-type: none"> • Of man-made textile materials: Other
6305.90.00	Sacks and bags, of a kind used for the packing of goods.	<ul style="list-style-type: none"> • Of other textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6306.12.00	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	<ul style="list-style-type: none"> • Tarpaulins, awnings and sunblinds: Of synthetic fibres
6306.19.00	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	<ul style="list-style-type: none"> • Tarpaulins, awnings and sunblinds: Of other textile materials
6306.22.00	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	<ul style="list-style-type: none"> • Tents (including temporary canopies and similar articles): Of synthetic fibres
6306.29.00	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	<ul style="list-style-type: none"> • Tents (including temporary canopies and similar articles): Of other textile materials
6306.30.00	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	<ul style="list-style-type: none"> • Sails
6306.40.00	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	<ul style="list-style-type: none"> • Pneumatic mattresses
6306.90.10	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	<ul style="list-style-type: none"> • Other • Of cotton

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6306.90.90	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	<ul style="list-style-type: none"> • Other • Other
6307.10.10	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Floor-cloths, dish-cloths, dusters and similar cleaning cloths • Industrial shop towels, hemmed, of a width of 43 cm or more but not exceeding 56 cm and a length of 43 cm or more but not exceeding 61 cm, of unbleached woven fabrics solely of cotton or of cotton and man-made fibres, measuring per single yarn 420 decitex to 1,000 decitex and having not less than 78 yarns but not more than 133 yarns per 10 cm in the warp and not less than 78 yarns but not more than 137 yarns per 10 cm in the weft, of a weight of 135 g/m² or more but not exceeding 203 g/m²
6307.10.90	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Floor-cloths, dish-cloths, dusters and similar cleaning cloths • Other
6307.20.00	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Life-jackets and life-belts
6307.90.10	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Other • Burial shrouds; Climbing harnesses, for climbing or mountaineering, manufactured to the standards of the Union Internationale des Associations d'Alpinisme; Marine evacuation chutes, for use in the manufacture of marine evacuation systems; Respirators, NIOSH approved or equivalent, consisting of several layers of nonwovens of man-made fibres, whether or not treated with activated carbon, with or without an exhalation valve, to be employed in a noxious atmosphere; Sample books of textile wall coverings of subheading 5905.00; Tubular webbing, for climbing or mountaineering; Wire-edged ribbon for use in the manufacture of articles put up for retail sale as festive articles of heading 95.05

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6307.90.30	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Other • Belts for occupational use
6307.90.40	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Other • Furniture moving pads
6307.90.50	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Other • Shells for use in the manufacture of articles of subheading 9404.90
6307.90.91	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Other • Other: Solely of jute
6307.90.92	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Other • Other: Of silk
6307.90.93	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Other • Other: Of cotton or other vegetable textile fibres, except solely of jute
6307.90.99	Other made up articles, including dress patterns.	<ul style="list-style-type: none"> • Other • Other: Of other textile materials
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6309.00.10	Worn clothing and other worn articles.	<ul style="list-style-type: none"> Used textile articles for use in the manufacture of wiping rags
6309.00.90	Worn clothing and other worn articles.	<ul style="list-style-type: none"> Other
6310.10.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	<ul style="list-style-type: none"> Sorted
6310.90.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	<ul style="list-style-type: none"> Other
6401.10.11	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> Footwear incorporating a protective metal toe-cap Of rubber: Riding boots solely of rubber
6401.10.19	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> Footwear incorporating a protective metal toe-cap Of rubber: Other
6401.10.20	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> Footwear incorporating a protective metal toe-cap Of plastics
6401.92.11	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> Other footwear: Covering the ankle but not covering the knee Riding boots: Of rubber

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6401.92.12	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> • Other footwear: Covering the ankle but not covering the knee • Riding boots: Of plastics
6401.92.20	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> • Other footwear: Covering the ankle but not covering the knee • Downhill ski-boots
6401.92.91	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> • Other footwear: Covering the ankle but not covering the knee • Other: Of rubber
6401.92.92	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> • Other footwear: Covering the ankle but not covering the knee • Other: Of plastics
6401.99.11	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> • Other footwear: Other • Of rubber: Riding boots solely of rubber
6401.99.12	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> • Other footwear: Other • Of rubber: Unfinished footwear consisting of an outer sole and an incomplete upper

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6401.99.19	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> • Other footwear: Other • Of rubber: Other
6401.99.20	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	<ul style="list-style-type: none"> • Other footwear: Other • Of plastics
6402.12.00	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Sports footwear: Ski-boots, cross-country ski footwear and snowboard boots
6402.19.10	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Sports footwear: Other • Soccer, other football, baseball or bowling footwear
6402.19.90	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Sports footwear: Other • Other
6402.20.11	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Footwear with upper straps or thongs assembled to the sole by means of plugs • Of rubber: Sandals solely of rubber
6402.20.19	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Footwear with upper straps or thongs assembled to the sole by means of plugs • Of rubber: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6402.20.20	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Footwear with upper straps or thongs assembled to the sole by means of plugs • Of plastics
6402.91.10	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Other footwear: Covering the ankle • Incorporating a protective metal toe-cap
6402.91.90	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Other footwear: Covering the ankle • Other
6402.99.10	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Other footwear: Other • Incorporating a protective metal toe-cap
6402.99.90	Other footwear with outer soles and uppers of rubber or plastics.	<ul style="list-style-type: none"> • Other footwear: Other • Other
6403.12.00	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Sports footwear: Ski-boots, cross-country ski footwear and snowboard boots
6403.19.10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Sports footwear: Other • For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner
6403.19.20	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Sports footwear: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other footwear for riding, golfing, hiking, climbing, curling, bowling, skating or training including track and running
6403.19.90	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Sports footwear: Other • Other
6403.20.00	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
6403.40.00	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear, incorporating a protective metal toe-cap
6403.51.10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear with outer soles of leather: Covering the ankle • Slippers
6403.51.90	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear with outer soles of leather: Covering the ankle • Other
6403.59.10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear with outer soles of leather: Other • For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner; Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6403.59.20	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear with outer soles of leather: Other • Other women's footwear, valued at \$30 or more per pair
6403.59.91	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear with outer soles of leather: Other • Other: Slippers
6403.59.99	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear with outer soles of leather: Other • Other: Other
6403.91.00	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear: Covering the ankle
6403.99.10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear: Other • For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner
6403.99.30	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear: Other • Other women's footwear, valued at \$30 or more per pair
6403.99.91	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear: Other • Other: Slippers
6403.99.99	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	<ul style="list-style-type: none"> • Other footwear: Other • Other: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6404.11.11	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<ul style="list-style-type: none"> Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like Footwear with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with a minimum per cent cover of 99%, solely of vegetable textile fibres, of a weight of 200 g/m² or more, excluding coatings or laminations: Hiking footwear
6404.11.19	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<ul style="list-style-type: none"> Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like Footwear with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with a minimum per cent cover of 99%, solely of vegetable textile fibres, of a weight of 200 g/m² or more, excluding coatings or laminations: Other
6404.11.91	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<ul style="list-style-type: none"> Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like Other: Hiking footwear
6404.11.99	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<ul style="list-style-type: none"> Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like Other: Other
6404.19.10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<ul style="list-style-type: none"> Footwear with outer soles of rubber or plastics: Other For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner
6404.19.30	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<ul style="list-style-type: none"> Footwear with outer soles of rubber or plastics: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other, with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with a minimum per cent cover of 99%, solely of vegetable textile fibres, of a weight of 200 g/m² or more, excluding coatings or laminations
6404.19.90	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<ul style="list-style-type: none"> • Footwear with outer soles of rubber or plastics: Other • Other
6404.20.10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<ul style="list-style-type: none"> • Footwear with outer soles of leather or composition leather • Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards
6404.20.90	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	<ul style="list-style-type: none"> • Footwear with outer soles of leather or composition leather • Other
6405.10.10	Other footwear.	<ul style="list-style-type: none"> • With uppers of leather or composition leather • Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards
6405.10.90	Other footwear.	<ul style="list-style-type: none"> • With uppers of leather or composition leather • Other
6405.20.10	Other footwear.	<ul style="list-style-type: none"> • With uppers of textile materials

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards
6405.20.20	Other footwear.	<ul style="list-style-type: none"> With uppers of textile materials Other footwear with outer soles and uppers of wool felt
6405.20.90	Other footwear.	<ul style="list-style-type: none"> With uppers of textile materials Other
6405.90.00	Other footwear.	<ul style="list-style-type: none"> Other
6504.00.10	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	<ul style="list-style-type: none"> Plaited, in a single piece, or of fur-felt or wool-felt, for use in the manufacture of hats
6504.00.90	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	<ul style="list-style-type: none"> Other
6505.00.10	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	<ul style="list-style-type: none"> Hair-nets
6505.00.20	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	<ul style="list-style-type: none"> Knitted, crocheted or woven, for use in the manufacture of hats

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6505.00.31	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	<ul style="list-style-type: none"> Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed: Of fur-felt or wool-felt, for use in the manufacture of hats
6505.00.39	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	<ul style="list-style-type: none"> Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed: Other
6505.00.40	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	<ul style="list-style-type: none"> Other hats, hoods, caps, bonnets or berets
6505.00.90	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	<ul style="list-style-type: none"> Other
6506.10.10	Other headgear, whether or not lined or trimmed.	<ul style="list-style-type: none"> Safety headgear Football helmets; For firefighters; For mountaineering and climbing; Industrial safety helmets; Lead-impregnated or lead-lined, for X-ray operators; Other protective headgear, athletic
6506.10.90	Other headgear, whether or not lined or trimmed.	<ul style="list-style-type: none"> Safety headgear Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
6506.91.00	Other headgear, whether or not lined or trimmed.	<ul style="list-style-type: none"> • Other: Of rubber or of plastics
6506.99.10	Other headgear, whether or not lined or trimmed.	<ul style="list-style-type: none"> • Other: Of other materials • Of paper, leather or feathers
6506.99.20	Other headgear, whether or not lined or trimmed.	<ul style="list-style-type: none"> • Other: Of other materials • Of furskin
6506.99.90	Other headgear, whether or not lined or trimmed.	<ul style="list-style-type: none"> • Other: Of other materials • Other
6910.10.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	<ul style="list-style-type: none"> • Of porcelain or china • Water closet pans (toilet bowls) and flushing cisterns (toilet tanks) or combinations thereof
6910.10.90	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	<ul style="list-style-type: none"> • Of porcelain or china • Other
6910.90.00	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	<ul style="list-style-type: none"> • Other
7013.10.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Of glass-ceramics

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
7013.22.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Stemware drinking glasses, other than of glass-ceramics: Of lead crystal
7013.28.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Stemware drinking glasses, other than of glass-ceramics: Other
7013.33.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Other drinking glasses, other than of glass-ceramics: Of lead crystal
7013.37.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Other drinking glasses, other than of glass-ceramics: Other
7013.41.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: Of lead crystal
7013.42.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C
7013.49.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
7013.91.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Other glassware: Of lead crystal
7013.99.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	<ul style="list-style-type: none"> • Other glassware: Other
7102.39.00	Diamonds, whether or not worked, but not mounted or set.	<ul style="list-style-type: none"> • Non-industrial: Other
7106.91.00	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	<ul style="list-style-type: none"> • Other: Unwrought
7106.92.00	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	<ul style="list-style-type: none"> • Other: Semi-manufactured
7110.21.00	Platinum, unwrought or in semi-manufactured forms, or in powder form.	<ul style="list-style-type: none"> • Palladium: Unwrought or in powder form
7110.29.00	Platinum, unwrought or in semi-manufactured forms, or in powder form.	<ul style="list-style-type: none"> • Palladium: Other
7113.11.10	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	<ul style="list-style-type: none"> • Of precious metal whether or not plated or clad with precious metal: Of silver, whether or not plated or clad with other precious metal • Findings, not plated or clad
7113.11.90	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	<ul style="list-style-type: none"> • Of precious metal whether or not plated or clad with precious metal: Of silver, whether or not plated or clad with other precious metal

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other
7113.19.10	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	<ul style="list-style-type: none"> • Of precious metal whether or not plated or clad with precious metal: Of other precious metal, whether or not plated or clad with precious metal • Findings, not plated or clad
7113.19.90	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	<ul style="list-style-type: none"> • Of precious metal whether or not plated or clad with precious metal: Of other precious metal, whether or not plated or clad with precious metal • Other
7113.20.10	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	<ul style="list-style-type: none"> • Of base metal clad with precious metal • Findings
7113.20.90	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	<ul style="list-style-type: none"> • Of base metal clad with precious metal • Other
7115.90.00	Other articles of precious metal or of metal clad with precious metal.	<ul style="list-style-type: none"> • Other
7117.19.90	Imitation jewellery.	<ul style="list-style-type: none"> • Of base metal, whether or not plated with precious metal: Other • Other
7321.11.10	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	<ul style="list-style-type: none"> • Cooking appliances and plate warmers: For gas fuel or for both gas and other fuels • Non-portable stoves or ranges (including those specially designed for use on boats)

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
7321.11.90	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	<ul style="list-style-type: none"> • Cooking appliances and plate warmers: For gas fuel or for both gas and other fuels • Other
7321.12.00	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	<ul style="list-style-type: none"> • Cooking appliances and plate warmers: For liquid fuel
7321.19.10	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	<ul style="list-style-type: none"> • Cooking appliances and plate warmers: Other, including appliances for solid fuel • Non-portable stoves or ranges (including those specially designed for use on boats)
7321.19.90	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	<ul style="list-style-type: none"> • Cooking appliances and plate warmers: Other, including appliances for solid fuel • Other
7321.81.00	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	<ul style="list-style-type: none"> • Other appliances: For gas fuel or for both gas and other fuels
7321.82.00	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	<ul style="list-style-type: none"> • Other appliances: For liquid fuel

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
7321.89.00	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	<ul style="list-style-type: none"> Other appliances: Other, including appliances for solid fuel
8202.10.00	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	<ul style="list-style-type: none"> Hand saws
8203.20.00	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	<ul style="list-style-type: none"> Pliers (including cutting pliers), pincers, tweezers and similar tools
8204.11.00	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	<ul style="list-style-type: none"> Hand-operated spanners and wrenches: Non-adjustable
8204.12.00	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	<ul style="list-style-type: none"> Hand-operated spanners and wrenches: Adjustable
8204.20.00	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	<ul style="list-style-type: none"> Interchangeable spanner sockets, with or without handles
8205.10.10	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> Drilling, threading or tapping tools Die stocks

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8205.10.90	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Drilling, threading or tapping tools • Other
8205.20.90	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Hammers and sledge hammers • Other
8205.30.00	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Planes, chisels, gouges and similar cutting tools for working wood
8205.40.00	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Screwdrivers
8205.51.10	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Other hand tools (including glaziers' diamonds): Household tools • Portable butane hair curlers
8205.51.90	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than	<ul style="list-style-type: none"> • Other hand tools (including glaziers' diamonds): Household tools

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Other
8205.59.20	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Other hand tools (including glaziers' diamonds): Other • Stapling or tacking guns, and hammer tackers not operated by an independent hammer
8205.59.90	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Other hand tools (including glaziers' diamonds): Other • Other
8205.60.00	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Blow lamps
8205.70.90	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	<ul style="list-style-type: none"> • Vices, clamps and the like • Other
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8211.10.10	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	<ul style="list-style-type: none"> • Sets of assorted articles • Table cutlery
8211.10.90	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	<ul style="list-style-type: none"> • Sets of assorted articles • Other
8211.91.10	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	<ul style="list-style-type: none"> • Other: Table knives having fixed blades • Carving knives
8211.91.90	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	<ul style="list-style-type: none"> • Other: Table knives having fixed blades • Other
8211.92.00	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	<ul style="list-style-type: none"> • Other: Other knives having fixed blades
8211.93.00	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	<ul style="list-style-type: none"> • Other: Knives having other than fixed blades
8211.94.90	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	<ul style="list-style-type: none"> • Other: Blades • Other
8211.95.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	<ul style="list-style-type: none"> • Other: Handles of base metal • Of table knives having fixed blades: Of carving knives
8212.10.00	Razors and razor blades (including razor blade blanks in strips).	<ul style="list-style-type: none"> • Razors

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8212.20.00	Razors and razor blades (including razor blade blanks in strips).	<ul style="list-style-type: none"> Safety razor blades, including razor blade blanks in strips
8212.90.00	Razors and razor blades (including razor blade blanks in strips).	<ul style="list-style-type: none"> Other parts
8213.00.10	Scissors, tailors' shears and similar shears, and blades therefor.	<ul style="list-style-type: none"> Scissors and shears
8213.00.20	Scissors, tailors' shears and similar shears, and blades therefor.	<ul style="list-style-type: none"> Blanks
8213.00.30	Scissors, tailors' shears and similar shears, and blades therefor.	<ul style="list-style-type: none"> Blades
8214.10.00	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	<ul style="list-style-type: none"> Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor
8214.20.00	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	<ul style="list-style-type: none"> Manicure or pedicure sets and instruments (including nail files)
8214.90.90	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	<ul style="list-style-type: none"> Other Other
8215.10.10	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<ul style="list-style-type: none"> Sets of assorted articles containing at least one article plated with precious metal Containing spoons, knives and forks, of a kind used at the table
8215.10.90	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<ul style="list-style-type: none"> Sets of assorted articles containing at least one article plated with precious metal

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other
8215.20.10	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<ul style="list-style-type: none"> • Other sets of assorted articles • Containing spoons, knives and forks, of a kind used at the table
8215.20.90	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<ul style="list-style-type: none"> • Other sets of assorted articles • Other
8215.91.10	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<ul style="list-style-type: none"> • Other: Plated with precious metal • Spoons or forks, of a kind used at the table
8215.91.90	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<ul style="list-style-type: none"> • Other: Plated with precious metal • Other
8215.99.10	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<ul style="list-style-type: none"> • Other: Other • Spoons or forks, of a kind used at the table
8215.99.90	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<ul style="list-style-type: none"> • Other: Other • Other
8301.10.00	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	<ul style="list-style-type: none"> • Padlocks

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8301.40.90	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	<ul style="list-style-type: none"> • Other locks • Other
8301.50.00	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	<ul style="list-style-type: none"> • Clasps and frames with clasps, incorporating locks
8302.50.00	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	<ul style="list-style-type: none"> • Hat-racks, hat-pegs, brackets and similar fixtures
8414.51.10	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.	<ul style="list-style-type: none"> • Fans: Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W • Personal fans, mains powered; Table fans, single or variable speed, oscillating
8414.51.90	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.	<ul style="list-style-type: none"> • Fans: Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W • Other
8418.10.10	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> • Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof • Absorption-type, combination gas and electric powered, designed for permanent installation in recreational vehicles and for use in the manufacture of such vehicles

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8418.10.20	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof Refrigerating-freezing type
8418.10.90	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof Other
8418.21.00	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> Refrigerators, household type: Compression-type
8418.29.00	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> Refrigerators, household type: Other
8418.30.10	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> Freezers of the chest type, not exceeding 800 litres capacity Household type
8418.30.90	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> Freezers of the chest type, not exceeding 800 litres capacity Other
8418.40.10	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> Freezers of the upright type, not exceeding 900 litres capacity Blood bank type; Household type; With minimum temperature capability to -85°C at 30°C ambient

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8418.40.90	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> • Freezers of the upright type, not exceeding 900 litres capacity • Other
8418.50.10	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> • Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment • Refrigerating or refrigerating-freezing type
8418.69.90	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	<ul style="list-style-type: none"> • Other refrigerating or freezing equipment; heat pumps: Other • Other
8419.81.00	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	<ul style="list-style-type: none"> • Other machinery, plant and equipment: For making hot drinks or for cooking or heating food
8422.11.10	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	<ul style="list-style-type: none"> • Dish washing machines: Of the household type • Counter-top, electric; Portable, of a width not exceeding 46 cm
8422.11.90	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery	<ul style="list-style-type: none"> • Dish washing machines: Of the household type • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
8430.20.00	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	<ul style="list-style-type: none"> • Snow-ploughs and snow-blowers
8433.11.00	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	<ul style="list-style-type: none"> • Mowers for lawns, parks or sports-grounds: Powered, with the cutting device rotating in a horizontal plane
8433.19.00	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	<ul style="list-style-type: none"> • Mowers for lawns, parks or sports-grounds: Other
8433.20.00	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	<ul style="list-style-type: none"> • Other mowers, including cutter bars for tractor mounting
8450.11.10	Household or laundry-type washing machines, including machines which both wash and dry.	<ul style="list-style-type: none"> • Machines, each of a dry linen capacity not exceeding 10 kg: Fully-automatic machines • Household type, not including machines which both wash and dry
8450.11.90	Household or laundry-type washing machines, including machines which both wash and dry.	<ul style="list-style-type: none"> • Machines, each of a dry linen capacity not exceeding 10 kg: Fully-automatic machines

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other
8450.12.00	Household or laundry-type washing machines, including machines which both wash and dry.	<ul style="list-style-type: none"> • Machines, each of a dry linen capacity not exceeding 10 kg: Other machines, with built-in centrifugal dryer
8450.19.00	Household or laundry-type washing machines, including machines which both wash and dry.	<ul style="list-style-type: none"> • Machines, each of a dry linen capacity not exceeding 10 kg: Other
8450.20.00	Household or laundry-type washing machines, including machines which both wash and dry.	<ul style="list-style-type: none"> • Machines, each of a dry linen capacity exceeding 10 kg
8451.21.00	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	<ul style="list-style-type: none"> • Drying machines: Each of a dry linen capacity not exceeding 10 kg
8451.29.00	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	<ul style="list-style-type: none"> • Drying machines: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8467.11.00	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	<ul style="list-style-type: none"> Pneumatic: Rotary type (including combined rotary-percussion)
8467.19.00	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	<ul style="list-style-type: none"> Pneumatic: Other
8467.21.00	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	<ul style="list-style-type: none"> With self-contained electric motor: Drills of all kinds
8467.22.00	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	<ul style="list-style-type: none"> With self-contained electric motor: Saws
8467.29.00	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	<ul style="list-style-type: none"> With self-contained electric motor: Other
8467.81.00	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	<ul style="list-style-type: none"> Other tools: Chain saws
8467.89.00	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	<ul style="list-style-type: none"> Other tools: Other
8508.11.00	Vacuum cleaners.	<ul style="list-style-type: none"> With self-contained electric motor: Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 litres
8508.19.00	Vacuum cleaners.	<ul style="list-style-type: none"> With self-contained electric motor: Other
8508.60.00	Vacuum cleaners.	<ul style="list-style-type: none"> Other vacuum cleaners

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8509.40.10	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	<ul style="list-style-type: none"> Food grinders and mixers; fruit or vegetable juice extractors Grape crushers for domestic purposes
8509.40.90	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	<ul style="list-style-type: none"> Food grinders and mixers; fruit or vegetable juice extractors Other
8509.80.10	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	<ul style="list-style-type: none"> Other appliances Ultrasonic vaporizers
8509.80.90	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	<ul style="list-style-type: none"> Other appliances Other
8510.10.00	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	<ul style="list-style-type: none"> Shavers
8510.20.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	<ul style="list-style-type: none"> Hair clippers For cutting pet hair; Alternating current-powered, for cutting human hair
8510.20.90	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	<ul style="list-style-type: none"> Hair clippers Other
8510.30.00	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	<ul style="list-style-type: none"> Hair-removing appliances
8516.31.00	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating	<ul style="list-style-type: none"> Electro-thermic hair-dressing or hand-drying apparatus: Hair dryers

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
8516.32.10	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Electro-thermic hair-dressing or hand-drying apparatus: Other hair-dressing apparatus • Curling irons
8516.32.90	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Electro-thermic hair-dressing or hand-drying apparatus: Other hair-dressing apparatus • Other
8516.33.10	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Electro-thermic hair-dressing or hand-drying apparatus: Hand-drying apparatus • Wall mounted
8516.40.00	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating	<ul style="list-style-type: none"> • Electric smoothing irons

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
8516.50.00	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Microwave ovens
8516.60.10	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Other ovens; cookers, cooking plates, boiling rings, grillers and roasters • Bread makers; Indoor smokeless barbecues; Rice cookers
8516.60.20	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Other ovens; cookers, cooking plates, boiling rings, grillers and roasters • Ovens, cooking stoves and ranges
8516.60.90	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating	<ul style="list-style-type: none"> • Other ovens; cookers, cooking plates, boiling rings, grillers and roasters

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Other
8516.71.10	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Other electro-thermic appliances: Coffee or tea makers • Coffee makers
8516.71.20	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Other electro-thermic appliances: Coffee or tea makers • Tea makers
8516.72.10	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Other electro-thermic appliances: Toasters • Automatic
8516.72.90	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating	<ul style="list-style-type: none"> • Other electro-thermic appliances: Toasters

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Other
8516.79.10	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Other electro-thermic appliances: Other • Fabric steamers
8516.79.90	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Other electro-thermic appliances: Other • Other
8516.80.00	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	<ul style="list-style-type: none"> • Electric heating resistors
8543.40.00	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	<ul style="list-style-type: none"> • Electronic cigarettes and similar personal electric vaporising devices

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8711.10.00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	<ul style="list-style-type: none"> With internal combustion piston engine of a cylinder capacity not exceeding 50 cc
8711.20.00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	<ul style="list-style-type: none"> With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc
8711.30.00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	<ul style="list-style-type: none"> With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc
8711.40.00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	<ul style="list-style-type: none"> With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc
8711.50.00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	<ul style="list-style-type: none"> With internal combustion piston engine of a cylinder capacity exceeding 800 cc
8711.60.00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	<ul style="list-style-type: none"> With electric motor for propulsion
8711.90.00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	<ul style="list-style-type: none"> Other
8806.10.00	Unmanned aircraft.	<ul style="list-style-type: none"> Designed for the carriage of passengers
8806.21.00	Unmanned aircraft.	<ul style="list-style-type: none"> Other, for remote-controlled flight only: With maximum take-off weight not more than 250 g
8806.22.00	Unmanned aircraft.	<ul style="list-style-type: none"> Other, for remote-controlled flight only: With maximum take-off weight more than 250 g but not more than 7 kg

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
8806.23.00	Unmanned aircraft.	<ul style="list-style-type: none"> • Other, for remote-controlled flight only: With maximum take-off weight more than 7 kg but not more than 25 kg
8806.24.00	Unmanned aircraft.	<ul style="list-style-type: none"> • Other, for remote-controlled flight only: With maximum take-off weight more than 25 kg but not more than 150 kg
8806.29.00	Unmanned aircraft.	<ul style="list-style-type: none"> • Other, for remote-controlled flight only: Other
8806.91.00	Unmanned aircraft.	<ul style="list-style-type: none"> • Other: With maximum take-off weight not more than 250 g
8806.92.00	Unmanned aircraft.	<ul style="list-style-type: none"> • Other: With maximum take-off weight more than 250 g but not more than 7 kg
8806.93.00	Unmanned aircraft.	<ul style="list-style-type: none"> • Other: With maximum take-off weight more than 7 kg but not more than 25 kg
8806.94.00	Unmanned aircraft.	<ul style="list-style-type: none"> • Other: With maximum take-off weight more than 25 kg but not more than 150 kg
8806.99.00	Unmanned aircraft.	<ul style="list-style-type: none"> • Other: Other
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	
9303.10.00	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	<ul style="list-style-type: none"> • Muzzle-loading firearms

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
9303.20.10	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	<ul style="list-style-type: none"> • Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles • Pump or slide-action shotguns
9303.20.90	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	<ul style="list-style-type: none"> • Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles • Other
9303.30.10	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	<ul style="list-style-type: none"> • Other sporting, hunting or target-shooting rifles • Bolt-action or semi-automatic .22 calibre rimfire rifles, excluding target shooting rifles
9303.30.90	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	<ul style="list-style-type: none"> • Other sporting, hunting or target-shooting rifles • Other
9303.90.10	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	<ul style="list-style-type: none"> • Other • Apparatus for the destruction of predatory animals by the discharge of poisonous cartridges; Automatic explosive bird-scaring devices
9303.90.90	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles,	<ul style="list-style-type: none"> • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
	muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	<ul style="list-style-type: none"> • Other
9304.00.10	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	<ul style="list-style-type: none"> • Guns and pistols, spring or gas
9304.00.90	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	<ul style="list-style-type: none"> • Other
9306.21.00	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	<ul style="list-style-type: none"> • Shotgun cartridges and parts thereof; air gun pellets: Cartridges
9306.29.00	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	<ul style="list-style-type: none"> • Shotgun cartridges and parts thereof; air gun pellets: Other
9306.30.10	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	<ul style="list-style-type: none"> • Other cartridges and parts thereof • Poisonous cartridges for apparatus for the destruction of predatory animals; Starter cartridges and parts thereof, for diesel or semi-diesel engines; Twin-shot cartridges designed for bird-scaring devices
9306.30.90	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	<ul style="list-style-type: none"> • Other cartridges and parts thereof • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
9401.31.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Swivel seats with variable height adjustment: Of wood • For domestic purposes
9401.31.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Swivel seats with variable height adjustment: Of wood • Other
9401.39.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Swivel seats with variable height adjustment: Other • For domestic purposes
9401.39.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Swivel seats with variable height adjustment: Other • Other
9401.41.00	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Seats other than garden seats or camping equipment, convertible into beds: Of wood
9401.49.00	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Seats other than garden seats or camping equipment, convertible into beds: Other
9401.52.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Seats of cane, osier, bamboo or similar materials: Of bamboo • Unfinished and unassembled, for use in the manufacture of furniture of bamboo
9401.52.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Seats of cane, osier, bamboo or similar materials: Of bamboo • Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
9401.53.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Seats of cane, osier, bamboo or similar materials: Of rattan • Unfinished and unassembled, for use in the manufacture of furniture of rattan
9401.53.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Seats of cane, osier, bamboo or similar materials: Of rattan • Other
9401.59.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Seats of cane, osier, bamboo or similar materials: Other • Unfinished and unassembled, for use in the manufacture of furniture of bamboo or rattan
9401.59.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Seats of cane, osier, bamboo or similar materials: Other • Other
9401.61.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats, with wooden frames: Upholstered • For domestic purposes
9401.61.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats, with wooden frames: Upholstered • Other
9401.69.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats, with wooden frames: Other • For domestic purposes
9401.69.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats, with wooden frames: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> • Other
9401.71.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats, with metal frames: Upholstered • For domestic purposes
9401.71.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats, with metal frames: Upholstered • Other
9401.79.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats, with metal frames: Other • For domestic purposes
9401.79.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats, with metal frames: Other • Other
9401.80.10	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats • For domestic purposes
9401.80.90	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<ul style="list-style-type: none"> • Other seats • Other
9403.10.00	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Metal furniture of a kind used in offices
9403.20.00	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Other metal furniture

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
9403.30.00	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Wooden furniture of a kind used in offices
9403.40.00	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Wooden furniture of a kind used in the kitchen
9403.50.00	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Wooden furniture of a kind used in the bedroom
9403.60.10	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Other wooden furniture • For domestic purposes
9403.60.90	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Other wooden furniture • Other
9403.70.10	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Furniture of plastics • For domestic purposes
9403.70.90	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Furniture of plastics • Other
9403.82.11	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Furniture of other materials, including cane, osier, bamboo or similar materials: Of bamboo • For domestic purposes: Unfinished and unassembled, for use in the manufacture of furniture of bamboo
9403.82.19	Other furniture and parts thereof.	<ul style="list-style-type: none"> • Furniture of other materials, including cane, osier, bamboo or similar materials: Of bamboo

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> For domestic purposes: Other
9403.82.90	Other furniture and parts thereof.	<ul style="list-style-type: none"> Furniture of other materials, including cane, osier, bamboo or similar materials: Of bamboo Other
9403.83.11	Other furniture and parts thereof.	<ul style="list-style-type: none"> Furniture of other materials, including cane, osier, bamboo or similar materials: Of rattan For domestic purposes: Unfinished and unassembled, for use in the manufacture of furniture of rattan
9403.83.19	Other furniture and parts thereof.	<ul style="list-style-type: none"> Furniture of other materials, including cane, osier, bamboo or similar materials: Of rattan For domestic purposes: Other
9403.83.90	Other furniture and parts thereof.	<ul style="list-style-type: none"> Furniture of other materials, including cane, osier, bamboo or similar materials: Of rattan Other
9403.89.11	Other furniture and parts thereof.	<ul style="list-style-type: none"> Furniture of other materials, including cane, osier, bamboo or similar materials: Other For domestic purposes: Unfinished and unassembled, for use in the manufacture of furniture of bamboo or rattan
9403.89.19	Other furniture and parts thereof.	<ul style="list-style-type: none"> Furniture of other materials, including cane, osier, bamboo or similar materials: Other

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
		<ul style="list-style-type: none"> For domestic purposes: Other
9403.89.90	Other furniture and parts thereof.	<ul style="list-style-type: none"> Furniture of other materials, including cane, osier, bamboo or similar materials: Other Other
9404.10.00	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	<ul style="list-style-type: none"> Mattress supports
9404.21.00	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	<ul style="list-style-type: none"> Mattresses: Of cellular rubber or plastics, whether or not covered
9404.29.00	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	<ul style="list-style-type: none"> Mattresses: Of other materials
9404.40.00	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	<ul style="list-style-type: none"> Quilts, bedspreads, eiderdowns and duvets (comforters)
9404.90.10	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	<ul style="list-style-type: none"> Other Pillows, cushions and similar furnishings, of cotton

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Tariff Item	Harmonized System (HS) Heading	Indicative Description
9404.90.90	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	<ul style="list-style-type: none"> • Other • Other
9405.11.00	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> • Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: Designed for use solely with light-emitting diode (LED) light sources
9405.19.00	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> • Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: Other
9405.21.00	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> • Electric table, desk, bedside or floor-standing luminaires: Designed for use solely with light-emitting diode (LED) light sources
9405.29.00	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> • Electric table, desk, bedside or floor-standing luminaires: Other
9405.31.00	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a	<ul style="list-style-type: none"> • Lighting strings of a kind used for Christmas trees: Designed for use solely with light-emitting diode (LED) light sources

\$30 Billion List Tariff Line Level

Tariff Item	Harmonized System (HS) Heading	Indicative Description
	permanently fixed light source, and parts thereof not elsewhere specified or included.	
9405.39.00	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> Lighting strings of a kind used for Christmas trees: Other
9405.41.00	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> Other electric luminaires and lighting fittings: Photovoltaic, designed for use solely with light-emitting diode (LED) light sources
9405.42.10	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> Other electric luminaires and lighting fittings: Other, designed for use solely with light-emitting diode (LED) light sources Motion picture or theatrical spotlights
9405.42.90	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> Other electric luminaires and lighting fittings: Other, designed for use solely with light-emitting diode (LED) light sources Other
9405.49.10	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a	<ul style="list-style-type: none"> Other electric luminaires and lighting fittings: Other Xenon type

\$30 Billion List Tariff Line Level

Tariff Item	Harmonized System (HS) Heading	Indicative Description
	permanently fixed light source, and parts thereof not elsewhere specified or included.	
9405.49.20	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> • Other electric luminaires and lighting fittings: Other • Motion picture or theatrical spotlights
9405.49.90	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> • Other electric luminaires and lighting fittings: Other • Other
9405.50.10	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> • Non-electrical lamps and lighting fittings • Candlesticks and candelabras
9405.50.90	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<ul style="list-style-type: none"> • Non-electrical lamps and lighting fittings • Other
9504.30.00	Video game consoles and machines, table or parlour games, including pinto tables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by	<ul style="list-style-type: none"> • Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment

Tariff Item	Harmonized System (HS) Heading	Indicative Description
	coins, bank notes, bank cards, tokens or by any other means of payment.	
9504.40.00	Video game consoles and machines, table or parlour games, including pinto tables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment.	<ul style="list-style-type: none"> Playing cards
9613.10.00	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	<ul style="list-style-type: none"> Pocket lighters, gas fuelled, non-refillable
9613.20.00	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	<ul style="list-style-type: none"> Pocket lighters, gas fuelled, refillable
9701.91.10	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.	<ul style="list-style-type: none"> Other: Paintings, drawings and pastels Originals by artists <p>Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.</p>

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Making a difference...together

**Minutes of a Meeting of the Royal & McPherson Theatres Services Advisory Committee
Held Wednesday, October 04, 2023, in Room 488, 625 Fisgard St., Victoria, BC**

Present: **Directors:** K. Murdoch (Chair), S. Brice, J. Caradonna, C. Plant (EP),
Councillor: K. Loughton (EP)

Staff: N. Chan, CRD CFO; C. Gilpin, Manager, A. Gibbs, Community Outreach Coordinator,
H. Heywood, (recorder), CRD Arts & Culture

Also Present: F. Lehrbass, Executive Director, N. Downer, Finance Manager,
Royal & McPherson Theatres Society

The meeting was called to order at 4:00 pm.

1. Territorial Acknowledgement

Chair Murdoch provided a Territorial Acknowledgement.

2. Approval of Agenda

**MOVED by Director Brice, SECONDED by Director Caradonna,
That the agenda be approved as circulated.**

CARRIED

3. Adoption of Minutes

**MOVED by Director Brice, SECONDED by Director Caradonna,
That the minutes of the June 7, 2023, meeting be adopted as previously circulated.**

CARRIED

4. Chair's Remarks

Chair Murdoch welcomed the RMTS delegation and invited F. Lehrbass to address the Committee.

5. Presentations/Delegations

5.1 Presentation: Royal & McPherson Theatres Society

F. Lehrbass thanked the committee for the opportunity to make a presentation and introduced Finance Manager, N. Downer. Referring to the RMTS presentation, F. Lehrbass provided an overview of operational activities, the proposed 2024 operating budget, capital projects, and goals in the strategic plan.

Chair Murdoch thanked F. Lehrbass for the presentation and invited questions from members. Members sought more information about programming and clarification regarding budget allocations.

6. Committee Business

6.1 2024 Budget for the Royal Theatre Service and McPherson Playhouse Service

C. Gilpin provided a brief background of the budgeting process for 2024, based on the current bylaws, noting the audited financial statements for each theatre have been included in the meeting package. N. Chan clarified that the bylaws set a maximum requisition amount rather than a maximum request amount, noting the maximum amount has been requested over the past several years. He congratulated the RMTS on the great job that's been done in managing the two theatres, particularly through the pandemic.

Chair Murdoch thanked the RMTS Board and staff for their work to maintain the theatres.

**MOVED by Board Director Caradonna, SECONDED by Director Brice, that
The Royal and McPherson Theatres Services Advisory Committee recommends the
Finance Committee recommend to the Capital Regional District Board:**

- 1. That the maximum allowable contribution amount of \$580,000 be approved for the Royal Theatre Service; and**
- 2. That the maximum allowable contribution amount of \$750,000 be approved for the McPherson Playhouse Service.**

CARRIED

6.2 Update on the Status of Amending Bylaws for Royal Theatre and McPherson Playhouse

C. Gilpin provided an overview of the amending bylaws and an update on the approval process. In order to be considered for the 2024 CRD budget, final adoption by the CRD Board of the amended bylaws is required by the end of January 2024.

N. Chan explained the various timelines for approval, noting at the provincial level the process could take up to eight weeks. To support municipal staff a number of "staff to staff" information sessions have occurred between the CRD and Victoria, Saanich, and Oak Bay, to provide further information and answer questions. To date the amending bylaws have not been considered by participating councils.

Members thanked staff for the update and discussed the implications in relation to the approval requirements for the 2024 CRD Budget. Staff provided clarification for the CRD budget process.

It was noted that staff are willing to attend Council meetings, if invited, to answer questions and provide information as needed.

The report was received for information.

7. **Correspondence** - none
8. **New Business** - none
9. **Adjournment**

MOVED by Director Caradonna, **SECONDED** by Director Brice, that the meeting be adjourned at 4:40pm.

CARRIED

CHAIR

RECORDER