



Ottawa, January 20, 2014

Memorandum D10-14-3

Application of Seasonal Duties and Suspension of Duty on Fresh Fruits and Vegetables

In Brief

This memorandum has been revised to reflect amendments to the *Customs Tariff* legislation and changes to the Canada Border Services Agency's organizational structure.

This memorandum outlines and explains the conditions under which customs duties shall apply in lieu of the free rate of duty in the case of certain fresh fruit and vegetable tariff items, and in addition outlines the procedures regarding the suspension of customs duties under certain tariff items.

Legislation

Supplementary Note 2 to Chapter 7 of the [Customs Tariff](#)

(a) The Minister of Public Safety and Emergency Preparedness and/or the President of the Canada Border Services Agency may suspend a tariff item referred to in Supplementary Note 2(c) and bring into force one or more tariff items referred to in Supplementary Note 2(b) in respect of goods imported through a customs office in a region or part of Canada specified in the order during that period.

(b) Tariff items that may be brought into force: 0702.00.21, 0702.00.91, 0703.10.21, 0703.10.31, 0703.10.41, 0703.10.91, 0704.10.11 or 0704.10.12, 0704.20.11 or 0704.20.12, 0704.90.21, 0704.90.31, 0704.90.41, 0705.11.11 or 0705.11.12, 0705.19.11 or 0705.19.12, 0706.10.11 or 0706.10.12, 0706.10.31 or 0706.10.32, 0706.90.21 or 0706.90.22, 0706.90.51, 0707.00.91, 0708.10.91, 0708.20.21 or 0708.20.22, 0709.20.91, 0709.40.11 or 0709.40.12, 0709.60.10, 0709.99.11, 0709.99.21, 0709.99.31 or 0709.99.32.

(c) Tariff items that may be suspended: 0702.00.29, 0702.00.99, 0703.10.29, 0703.10.39, 0703.10.49, 0703.10.99, 0704.10.90, 0704.20.90, 0704.90.29, 0704.90.39, 0704.90.49, 0705.11.90, 0705.19.90, 0706.10.20, 0706.10.40, 0706.90.30, 0706.90.59, 0707.00.99, 0708.10.99, 0708.20.30, 0709.20.99, 0709.40.90, 0709.60.90, 0709.99.19, 0709.99.29 or 0709.99.40.

(d) Under this Act, an order referred to in Supplementary Note 2(a) might not apply to goods that were in transit at the time the order was made.

Supplementary Note 4 to Chapter 8 of the [Customs Tariff](#)

(a) The Minister of Public Safety and Emergency Preparedness and/or the President of the Canada Border Services Agency may suspend a tariff item referred to in Supplementary Note 4(c) and bring into force one or more tariff items referred to in Supplementary Note 4(b) in respect of goods imported through a customs office in a region or part of Canada specified in the order during that period.

(b) Tariff items that may be brought into force: 0806.10.11, 0809.10.91, 0809.21.11, 0809.29.21, 0809.30.21, 0809.40.21, 0809.40.31, 0810.10.91 or 0810.20.11.

(c) Tariff items that may be suspended: 0806.10.19, 0809.10.99, 0809.21.19, 0809.29.29, 0809.30.29, 0809.40.29, 0809.40.39, 0810.10.99 or 0810.20.19.

(d) Under this Act, an order referred to in Supplementary Note 4(a) might not apply to goods that were in transit at the time the order was made.

Guidelines and General Information

Application of Seasonal Duty on Fresh Fruits and Vegetables

1. The Minister of Public Safety and Emergency Preparedness and/or the President of the Canada Border Services Agency (CBSA) may activate certain tariff items and suspend others to give effect to seasonal rates of duty on the importation of fresh fruits and vegetables.
2. Each tariff item specifies the total time within each 12 month period, ending March 31, for which the tariff items may be activated or suspended.
3. Certain tariff items allow the total time to be divided and applied over two distinct periods of time.
4. An importer/owner or grower may petition for the suspension of the percentage rate of duty on specific vegetables by contacting the Canadian Horticultural Council (CHC) and providing the information to support the request. The CHC will, where warranted, obtain the agreement of the Deputy Minister of Agriculture and Agri-Food Canada, and then forward the request for suspension of duty to the CBSA.

Additional Duty Applicable to Certain Vegetables When in Packages of a Weight Not Exceeding 2.27 kg

5. The following tariff items specify that when the goods are contained in packages of a weight not exceeding 2.27 kg each, an additional duty of 4% is applicable:
0704.10.11, 0704.20.11, 0705.11.11, 0705.19.11, 0706.10.11, 0706.10.31, 0706.90.21, 0708.20.21, 0709.40.11, and 0709.99.31.
6. The package referred to in the tariff items is the first covering or container. For example, lettuce that has been individually wrapped in polyethylene (the first covering) and packed in crates of 24 is subject to the additional duty.

Additional Information

7. CBSA officers and the importing public should note that the rate of duty mentioned in the announcement of the activation of a seasonal rate of duty is the Most-Favoured-Nation (MFN) Tariff rate. When goods to which this order applies are imported from a country entitled to the benefit of a tariff treatment other than the MFN Tariff, the applied rate of duty must be in accordance with those tariffs.
8. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Trade Programs Directorate
Headquarters File	
Legislative References	<i>Customs Tariff</i>
Other References	
Superseded Memorandum D	D10-14-3 dated February 6, 1998