

Section IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereal groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purpose of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
19.01		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.			
1901.10		-Preparations for infant use, put up for retail sale			
I 1901.10.10 00	--	-Food preparations of flour, meal, starch or malt extract	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
I 1901.10.20	--	-Food preparations of goods of headings 04.01 to 04.04 containing more than 10% on a dry weight basis of milk solids		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>-Certified organic</i>	KGM		
	20	---- <i>-Not certified organic</i>	KGM		
I 1901.10.90	--	-Other		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>-Malt extract</i>	KGM		
	90	---- <i>-Other</i>	KGM		
1901.20		-Mixes and doughs for the preparation of bakers' wares of heading 19.05			
	--	-In packages of a weight not exceeding 11.34 kg each:			
I 1901.20.11	--	-Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT: Free GPT: 3% PAT: 3%
		---- <i>-Mixes:</i>			
	11	---- <i>-Cereal cake mixes</i>	KGM		
	19	---- <i>-Other</i>	KGM		
	20	---- <i>-Doughs</i>	KGM		
1901.20.12	--	-Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment		246% but not less than \$2.85/kg	
		---- <i>-Mixes:</i>			
	11	---- <i>-Cereal cake mixes</i>	KGM		
	19	---- <i>-Other</i>	KGM		
	20	---- <i>-Doughs</i>	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1901.20.13		--- -Other, containing 25% or more by weight of wheat, within access commitment		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	---- -Mixes	KGM		
	20	---- -Doughs	KGM		
I 1901.20.14		--- -Other, in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment; Frozen, for bread, buns, rolls and pizza crusts, in packages of a weight not exceeding 900 g each, containing 25% or more by weight of wheat, over access commitment		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 4%
	10	---- -Mixes	KGM		
	20	---- -Doughs	KGM		
I 1901.20.15		--- -Other, containing 25% or more by weight of wheat, over access commitment		11.93¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
		---- -Mixes:			
	11	---- -Cake	KGM		
	19	---- -Other	KGM		
	20	---- -Doughs	KGM		
I 1901.20.19		--- -Other		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	---- -Mixes	KGM		
	20	---- -Doughs	KGM		
		--- -In bulk or in packages of a weight exceeding 11.34 kg each:			
I 1901.20.21		--- -Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment		3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT: Free GPT: 3% PAT: 2%
		---- -Mixes:			
	11	---- -Cereal cake mixes	KGM		
	19	---- -Other	KGM		
	20	---- -Doughs	KGM		
1901.20.22		--- -Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment		244% but not less than \$2.83/kg	
		---- -Mixes:			
	11	---- -Cereal cake mixes	KGM		
	19	---- -Other	KGM		
	20	---- -Doughs	KGM		
I 1901.20.23 00		--- -Other, containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1901.20.24	00	--- -Other, containing 25% or more by weight of wheat, over access commitment	KGM	11.93¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1901.20.29		--- -Other		4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	---- -Mixes.....	KGM		
	20	---- -Doughs.....	KGM		
1901.90		-Other			
		--- -Malt extract:			
I 1901.90.11	00	--- -Within access commitment	KGM	8.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free AUT: 3.5% NZT: 3.5%
I 1901.90.12	00	--- -Over access commitment	KGM	19.78¢/kg plus 17%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1901.90.20		-- -Food preparations of flour, meal, starch or malt extract		4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 4.5%
	10	---- -In packages of a weight not exceeding 11.34 kg each.....	KGM		
		---- -In bulk or in packages of a weight exceeding 11.34 kg each:			
	21	---- -Malted milk mixes, powdered.....	KGM		
	22	---- -Food drink preparations, powdered.....	KGM		
	29	---- -Other.....	KGM		
		-- -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:			
I 1901.90.31	00	--- -Ice cream mixes or ice milk mixes, within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, JT: Free GPT: 5% COLT: 3.5% PAT: 5%
1901.90.32	00	--- -Ice cream mixes or ice milk mixes, over access commitment	KGM	267.5% but not less than \$1.16/kg	
I 1901.90.33		--- -Other, not put up for retail sale, within access commitment		6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT: Free GPT: 5% PAT: 5%
	10	---- -Prepared puddings.....	KGM		
	90	---- -Other.....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1901.90.34		---Other, not put up for retail sale, over access commitment		250.5% but not less than \$2.91/kg	
	10	----Prepared puddings	KGM		
	90	----Other	KGM		
I 1901.90.39		---Other		9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5%
	10	----Prepared puddings	KGM		
	90	----Other	KGM		
I 1901.90.40		---Food preparations of goods of headings 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids		9.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5%
	10	----Prepared puddings	KGM		
	90	----Other	KGM		
		---Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids:			
I 1901.90.51	00	---Ice cream mixes or ice milk mixes, within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT: Free GPT: 5% PAT: 5%
	1901.90.52	00 ---Ice cream mixes or ice milk mixes, over access commitment	KGM	267.5% but not less than \$1.16/kg	
I 1901.90.53	00	---Other, not put up for retail sale, within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT: Free GPT: 5% PAT: 5%
	1901.90.54	00 ---Other, not put up for retail sale, over access commitment	KGM	250.5% but not less than \$2.91/kg	
I 1901.90.59	00	---Other	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5%
19.02		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.			
		-Uncooked pasta, not stuffed or otherwise prepared:			
1902.11		---Containing eggs			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1902.11.10	00	-- -Containing 25% or more by weight of wheat, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 4% CIAT: 4%
		-- -Containing 25% or more by weight of wheat, over access commitment:			
I 1902.11.21		--- -In packages of a weight not exceeding 2.3 kg each		4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 4%
	30	---- -Dried.....	KGM		
	90	---- -Other.....	KGM		
I 1902.11.29		--- -Other		16.27¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
	30	---- -Dried.....	KGM		
	90	---- -Other.....	KGM		
I 1902.11.90	00	--- -Other	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 4% CIAT: 4%
1902.19		- -Other			
		-- -Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products:			
I 1902.19.11	00	--- -Containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 1902.19.12		--- -Containing 25% or more by weight of wheat, over access commitment		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	30	---- -Dried.....	KGM		
	90	---- -Other.....	KGM		
I 1902.19.19	00	--- -Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-- -Other, containing flour and water only:			
I 1902.19.21		--- -Containing 25% or more by weight of wheat, within access commitment		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	30	---- -Dried.....	KGM		
	90	---- -Other.....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1902.19.22		---Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment		Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	30	---Dried.....	KGM		
	90	---Other.....	KGM		
I 1902.19.23		---Other, containing 25% or more by weight of wheat, over access commitment		16.27¢/kg	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
	30	---Dried.....	KGM		
	90	---Other.....	KGM		
I 1902.19.29		---Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	30	---Dried.....	KGM		
	90	---Other.....	KGM		
		---Other:			
I 1902.19.91	00	---Containing 25% or more by weight of wheat, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 4% CIAT: 4%
I 1902.19.92		---Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment		4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 4%
	30	---Dried.....	KGM		
	90	---Other.....	KGM		
I 1902.19.93	00	---Other, containing 25% or more by weight of wheat, over access commitment	KGM	16.27¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1902.19.99		---Other		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 4% CIAT: 4%
	30	---Dried.....	KGM		
	90	---Other.....	KGM		
I 1902.20.00		-Stuffed pasta, whether or not cooked or otherwise prepared		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 10%
	10	---In airtight containers.....	KGM		
	90	---Other.....	KGM		
1902.30		-Other pasta			
		---Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	1902.30.11 00	--- -Containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	1902.30.12 00	--- -Containing 25% or more by weight of wheat, over access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	1902.30.19 00	--- -Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	1902.30.20 00	--- -Other, containing 25% or more by weight of wheat, without meat, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 4%
		--- -Other, containing 25% or more by weight of wheat, without meat, over access commitment:			
I	1902.30.31	--- -In packages of a weight not exceeding 2.3 kg each		4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 4%
	10	--- -In airtight containers.....	KGM		
	90	--- -Other.....	KGM		
I	1902.30.39 00	--- -Other	KGM	4.01¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I	1902.30.40	--- -Other, without meat		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 4%
	10	--- -In airtight containers.....	KGM		
	90	--- -Other.....	KGM		
I	1902.30.50	--- -With meat		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 10%
	10	--- -In airtight containers.....	KGM		
	90	--- -Other.....	KGM		
	1902.40	-Couscous			
I	1902.40.10 00	--- -In packages of a weight not exceeding 11.34 kg each	KGM	5.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% CIAT: 5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1902.40.20	00	--In bulk or in packages of a weight exceeding 11.34 kg each	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3% CIAT: 3%
I 1903.00.00	00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			
1904.10		-Prepared foods obtained by the swelling or roasting of cereals or cereal products			
I 1904.10.10		--Containing 25% or more by weight of wheat, within access commitment		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	----Containing cane and/or beet sugar	KGM		
	90	----Other	KGM		
		--Containing 25% or more by weight of wheat, over access commitment:			
I 1904.10.21		---In packages of a weight not exceeding 454 g each		4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 4%
	10	----Containing cane and/or beet sugar	KGM		
	90	----Other	KGM		
I 1904.10.29		----Other		11.64¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
	10	----Containing cane and/or beet sugar	KGM		
	90	----Other	KGM		
I 1904.10.30	00	--Of barley, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
		--Of barley, over access commitment:			
I 1904.10.41	00	---Breakfast cereals, in packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 3%
I 1904.10.49	00	----Other	KGM	12.6¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1904.10.90		--Other		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	----Containing cane and/or beet sugar	KGM		
	90	----Other	KGM		
1904.20		-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals			
I 1904.20.10 00		--Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
		--Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
I 1904.20.21 00		---In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 4%
I 1904.20.29 00		---Other	KGM	9.17¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.20.30 00		--Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
		--Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
I 1904.20.41 00		---Breakfast cereals, in packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 3%
I 1904.20.49 00		---Other	KGM	9.95¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.20.50		--Other, in packages of a weight not exceeding 11.34 kg each		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	----"Musli" type breakfast cereals	KGM		
	90	----Other	KGM		
		--In bulk or in packages of a weight exceeding 11.34 kg each:			
I 1904.20.61 00		---Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1904.20.62	00	---Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.20.63	00	---Of barley, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
I 1904.20.64	00	---Of barley, over access commitment	KGM	9.95¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.20.69		---Other		4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	---"Musli" type breakfast cereals	KGM		
	90	---Other	KGM		
1904.30		-Bulgur wheat			
I 1904.30.10	00	---Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
		---Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
I 1904.30.21	00	---In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 4%
I 1904.30.29	00	---Other	KGM	9.17¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.30.50	00	---Other, in packages of a weight not exceeding 11.34 kg each	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
		---In bulk or in packages of a weight exceeding 11.34 kg each:			
I 1904.30.61	00	---Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
I 1904.30.62	00	---Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.30.69	00	---Other	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.90		-Other			
I 1904.90.10 00	--	-Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	--	-Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
I 1904.90.21 00	---	-In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 4%
I 1904.90.29 00	---	-Other	KGM	9.17¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.90.30 00	--	-Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
I 1904.90.40 00	--	-Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment	KGM	9.95¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.90.50	--	-Other, in packages of a weight not exceeding 11.34 kg each		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	-----Rice preparations.....	KGM		
	90	-----Other.....	KGM		
	--	-In bulk or in packages of a weight exceeding 11.34 kg each:			
I 1904.90.61 00	---	-Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
I 1904.90.62 00	---	-Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.90.63 00	---	-Of barley, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
I 1904.90.64 00	---	-Of barley, over access commitment	KGM	9.95¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1904.90.69	---	-Other		4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	-----Rice preparations.....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90	-----Other	KGM		
19.05		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.			
1905.10		-Crispbread			
I	1905.10.10 00	--Leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		--Leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
I	1905.10.21 00	---In packages of a weight not exceeding 454 g each	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	1905.10.29 00	---Other	KGM	13.51¢/kg	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I	1905.10.30 00	--Other, leavened with yeast	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	1905.10.40 00	--Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
		--Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, over access commitment:			
I	1905.10.51 00	---In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 4%
I	1905.10.59 00	---Other	KGM	13.51¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I	1905.10.60 00	--Other, not leavened with yeast, in packages of a weight not exceeding 11.34 kg each	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
		---Other, not leavened with yeast, in bulk or in packages of a weight exceeding 11.34 kg each:			
I	1905.10.71 00	---Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	1905.10.72 00	--- -Containing 25% or more by weight of wheat, over access commitment	KGM	13.51 ¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I	1905.10.79 00	--- -Other	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
I	1905.20.00 00	-Gingerbread and the like	KGM	3%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Sweet biscuits; waffles and wafers:			
	1905.31	--Sweet biscuits			
I	1905.31.10 00	--- -Certified by Health Canada as special low protein or protein-free products	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		--- -Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package:			
I	1905.31.21 00	--- -Containing 25% or more by weight of wheat, within access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	1905.31.22 00	--- -Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I	1905.31.23 00	--- -Containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I	1905.31.29 00	--- -Other	KGM	3%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		--- -Other:			
I	1905.31.91 00	--- -Containing 25% or more by weight of wheat, within access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 2%
I	1905.31.92 00	--- -Sweet biscuits containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 2%
I	1905.31.93 00	--- -Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1905.31.99 00	- - - -	-Other	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 2%
1905.32		--Waffles and wafers			
I 1905.32.10 00	- - -	-Certified by Health Canada as special low protein or protein-free products	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	- - -	-Other:			
I 1905.32.91 00	- - - -	-Containing 25% or more by weight of wheat, within access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 2%
I 1905.32.92 00	- - - -	-Wafers and frozen waffles containing 25% or more by weight of wheat, in packages of a weight not exceeding 454 g each, over access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 2%
I 1905.32.93 00	- - - -	-Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1905.32.99 00	- - - -	-Other	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 2%
1905.40		-Rusks, toasted bread and similar toasted products			
I 1905.40.10 00	- - -	-Special dietary, as defined under regulations of Health Canada	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 1905.40.20 00	- - -	-Other, leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	- - -	-Other, leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
I 1905.40.31 00	- - - -	-In packages of a weight not exceeding 454 g each	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 1905.40.39 00	- - - -	-Other	KGM	13.51¢/kg	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1905.40.40 00	- - -	-Other, leavened with yeast	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1905.40.50 00	--	-Other, not leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	3.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
		-- -Other, not leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
I 1905.40.61 00	---	-In packages of a weight not exceeding 454 g each	KGM	3.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 3%
I 1905.40.69 00	---	-Other	KGM	13.51¢/kg plus 7.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1905.40.90 00	--	-Other	KGM	5.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
1905.90		-Other			
I 1905.90.10 00	--	-Special dietary biscuits as defined under regulations of Health Canada; Low protein or protein-free biscuits certified by Health Canada as special low protein or protein-free products	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I 1905.90.20 00	--	-Bread, leavened with yeast; Unleavened bread for sacramental purposes and communion wafers	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-- -Other bread:			
I 1905.90.31 00	---	-Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 4%
I 1905.90.32 00	---	-Fresh bread, buns and rolls, in packages of a weight not exceeding 1.36 kg each, or other bread in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 4%
I 1905.90.33 00	---	-Other, containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment	KGM	8.47¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1905.90.34 00	---	-Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
I 1905.90.35 00	---	-Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, over access commitment	KGM	8.47¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1905.90.39	----	Other		4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
		10 ---- <i>In packages of a weight not exceeding 11.34 kg each</i>	KGM		
		20 ---- <i>In bulk or in packages of a weight exceeding 11.34 kg each</i>	KGM		
		---Other biscuits:			
I 1905.90.41	00---	Containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, within access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 2%
I 1905.90.42	00---	Other, containing 25% or more by weight of wheat, within access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 2%
I 1905.90.43	00---	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free GPT: 2%
I 1905.90.44	00---	Other, containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1905.90.45	00---	Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I 1905.90.49	----	Other		3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 2%
		10 ---- <i>Soda biscuits</i>	KGM		
		90 ---- <i>Other</i>	KGM		
		---Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour:			
I 1905.90.51	00---	Pizza and quiche	KGM	14.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT: Free GPT: 10% PAT: 11.5%
I 1905.90.59	----	Other		9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free AUT: 7% NZT: 7% GPT: 7%
		10 ---- <i>Puddings</i>	KGM		
		---- <i>Other</i> :			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	91	-----Pies, cakes and pastry, not frozen	KGM		
	98	-----Other, frozen	KGM		
	99	-----Other	KGM		
		-- -Pretzels:			
I	1905.90.61 00	--- -Containing 25% or more by weight of wheat, within access commitment	KGM	2%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	1905.90.62 00	--- -Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I	1905.90.63 00	--- -Containing 25% or more by weight of wheat, in packages of a weight exceeding 1.36 kg each, over access commitment	KGM	13.11¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free
I	1905.90.69 00	--- -Other	KGM	3%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-- -Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks:			
I	1905.90.71	--- -In packages of a weight not exceeding 11.34 kg each		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 3%
	10	-----Cheese sticks	KGM		
	90	-----Other	KGM		
I	1905.90.72 00	--- -In bulk or in packages of a weight exceeding 11.34 kg each	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
I	1905.90.90	--- -Other		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5%
I	10	-----Corn chips and similar crisp snack foods	KGM		
	90	-----Other	KGM		