TABLE OF CONTENTS

CUSTOMS TARIFF

- An Act respecting the imposition of, and providing relief against the imposition of, duties of customs and Coding System
- General Rules for the Interpretation of the Harmonized System
- List of Countries and Applicable Tariff Treatments
- Administrative Guidelines

TABLE OF SECTIONS AND CHAPTERS OF THE HARMONIZED SYSTEM

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Chapter
1. Live animals
2. Meat and edible meat offal
3. Fish and crustaceans, molluscs and other aquatic invertebrates
4. Dairy produce; birds’ eggs; natural honey; edible products of animal origin, not elsewhere specified or included
5. Products of animal origin, not elsewhere specified or included

SECTION II

VEGETABLE PRODUCTS

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
7. Edible vegetables and certain roots and tubers
8. Edible fruit and nuts; peel of citrus fruit or melons
9. Coffee, tea, maté and spices
10. Cereals
11. Products of the milling industry; malt; starches; inulin; wheat gluten
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
13. Lac; gums, resins and other vegetable saps and extracts
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
CUSTOMS TARIFF - SCHEDULE

SECTION IV
PREPARED FOODSTUFFS;
BEVERAGES, SPIRITS AND VINEGAR; TOBACCO
AND MANUFACTURED TOBACCO SUBSTITUTES

Chapter
16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
17 Sugars and sugar confectionery
18 Cocoa and cocoa preparations
19 Preparations of cereals, flour, starch or milk; pastry cooks’ products
20 Preparations of vegetables, fruit, nuts or other parts of plants
21 Miscellaneous edible preparations
22 Beverages, spirits and vinegar
23 Residues and waste from the food industries; prepared animal fodder
24 Tobacco and manufactured tobacco substitutes

SECTION V
MINERAL PRODUCTS

25 Salt; sulphur; earths and stone; plastering materials, lime and cement
26 Ores, slag and ash
27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
   I. - Chemical elements
   II. - Inorganic acids and inorganic oxygen compounds of non-metals
   III. - Halogen or sulphur compounds of non-metals
   IV. - Inorganic bases and oxides, hydroxides and peroxides of metals
   V. - Salts and peroxy salts, of inorganic acids and metals
   VI. - Miscellaneous

29 Organic chemicals
   I. - Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives
   II. - Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
   III. - Phenols, phenol-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives

Issued January 1, 2015
Chapter

IV. - Ethers, alcohol peroxides, ether peroxides, ketone peroxides, epoxides with a three-membered ring, acetals and hemiacetals, and their halogenated, sulphonated, nitratated or nitrosated derivatives

V. - Aldehyde-function compounds

VI. - Ketone-function compounds and quinone-function compounds

VII. - Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitratated or nitrosated derivatives

VIII. - Esters of inorganic acids of non-metals and their salts, and their halogenated, sulphonated, nitratated or nitrosated derivatives

IX. - Nitrogen-function compounds

X. - Organo-inorganic compounds, heterocyclic compounds, nucleic acids and their salts, and sulphonamides

XI. - Provitamins, vitamins and hormones

XII. - Glycosides and vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives

XIII. - Other organic compounds

30 Pharmaceutical products

31 Fertilizers

32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations

34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

35 Albuminoidal substances; modified starches; glues; enzymes

36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

37 Photographic or cinematographic goods

38 Miscellaneous chemical products

SECTION VII

PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

39 Plastics and articles thereof

I. - Primary forms

II. - Waste, parings and scrap; semi-manufactures; articles

40 Rubber and articles thereof
SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Chapter

41 Raw hides and skins (other than furskins) and leather

42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

43 Furskins and artificial fur; manufactures thereof

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

44 Wood and articles of wood; wood charcoal

45 Cork and articles of cork

46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

48 Paper and paperboard; articles of paper pulp, of paper or of paperboard

49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

SECTION XI

TEXTILES AND TEXTILE ARTICLES

50 Silk

51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric

52 Cotton

53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

54 Man-made filaments; strip and the like of man-made textile materials

55 Man-made staple fibres

56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

57 Carpets and other textile floor coverings

58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
Chapter

59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
60 Knitted or crocheted fabrics
61 Articles of apparel and clothing accessories, knitted or crocheted
62 Articles of apparel and clothing accessories, not knitted or crocheted
63 Other made up textile articles; sets; worn clothing and worn textile articles; rags
   I. - Other made up textile articles
   II. - Sets
   III. - Worn clothing and worn textile articles; rags

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND
PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

64 Footwear, gaiters and the like; parts of such articles
65 Headgear and parts thereof
66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA
OR SIMILAR MATERIALS; CERAMIC PRODUCTS;
GLASS AND GLASSWARE

68 Articles of stone, plaster, cement, asbestos, mica or similar materials
69 Ceramic products
   I. - Goods of siliceous fossil meals or of similar siliceous earths, and refractory goods
   II. - Other ceramic products
70 Glass and glassware

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS
STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL
AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles
   thereof; imitation jewellery; coin
   I. - Natural or cultured pearls and precious or semi-precious stones
   II. - Precious metals and metals clad with precious metal
Chapter

III. - Jewellery, goldsmiths’ and silversmiths’ wares and other articles

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Chapter

72 Iron and steel

I. - Primary materials; products in granular or powder form

II. - Iron and non-alloy steel

III. - Stainless steel

IV. - Other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel

73 Articles of iron or steel

74 Copper and articles thereof

75 Nickel and articles thereof

76 Aluminum and articles thereof

77 (Reserved for possible future use in the Harmonized System)

78 Lead and articles thereof

79 Zinc and articles thereof

80 Tin and articles thereof

81 Other base metals; cermets; articles thereof

82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

83 Miscellaneous articles of base metal

SECTION XVI

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

84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
Chapter

87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

88 Aircraft, spacecraft, and parts thereof

89 Ships, boats and floating structures

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

91 Clocks and watches and parts thereof

92 Musical instruments; parts and accessories of such articles

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93 Arms and ammunition; parts and accessories thereof

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

95 Toys, games and sports requisites; parts and accessories thereof

96 Miscellaneous manufactured articles

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97 Works of art, collectors' pieces and antiques

98 Special classification provisions - non-commercial
   I. Relief provisions
   II. Prohibition provisions

99 Special classification provisions - commercial