

**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

II

---

### 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 peroxysalts, 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

**Chapter**

- IV. - Ethers, alcohol peroxides, ether peroxides, ketone peroxides, epoxides with a three-membered ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated 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, nitrated or nitrosated derivatives
- VIII. - Esters of inorganic acids of non-metals and their salts, and their halogenated, sulphonated, nitrated 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

## CUSTOMS TARIFF - SCHEDULE

IV

---

### 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 PLAING 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

## CUSTOMS TARIFF - SCHEDULE

VI

---

### 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