

ANNEX G

REFERRED TO IN SUB-PARAGRAPH 1(b) OF ARTICLE 10

PROCESSED AGRICULTURAL PRODUCTS

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PROCESSED AGRICULTURAL PRODUCTS

Article 1

1. In order to take account of differences in the cost of the agricultural raw materials incorporated into the products referred to in Article 2 of this Annex, this Agreement does not preclude the levying, upon import, of a customs duty.
2. The customs duty, levied upon import, shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

Article 2

1. Taking into account the provisions laid down in Article 1 of this Annex, the EFTA States shall accord to Canada for products listed in Table 1 to this Annex and originating in the territories of the Parties, treatment no less favorable than that accorded to the European Community.
2. For products listed in Table 2 to this Annex and originating in the territories of the Parties, Canada shall reduce, for the EFTA States, its customs duties as specified therein.

Article 3

The EFTA States shall notify Canada at an early stage, and in any event before their entry into force, of all measures applied under Article 1 of this Annex.

Article 4

1. The Parties shall not apply export subsidies, as defined in Article 9 of the *WTO Agreement on Agriculture*, in their trade in products that are subject to tariff concessions in accordance with this Annex.
2. The Parties shall provide in a transparent and expeditious manner the necessary information to allow them to monitor compliance with paragraph 1.

Article 5

Canada and the EFTA States shall review periodically the development of their trade in products covered by this Annex. In the light of these reviews and taking into account the evolution of agreements between the Parties and the European Community or of the WTO Agreement, Canada and the EFTA States may amend this Agreement in respect of the product coverage of this Annex, as well as possible reductions in customs duties applied under this Annex.

TABLE 1 TO ANNEX G - EFTA

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
04.03	Buttermilk, curdled milk and cream, yogurt, kephir 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.			
ex 0403.10	- Yogurt: -- Flavoured or containing added fruit, nuts or cocoa	*	*	*
ex 0403.90	- Other: -- Flavoured or containing added fruit, nuts or cocoa	*	*	*
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	FREE	FREE	FREE
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	FREE	FREE	FREE
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	FREE	FREE	FREE ¹⁾
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	FREE	FREE	FREE
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	FREE	FREE	FREE ¹⁾
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	FREE	FREE	FREE

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
ex 0511.99	-- Other:			
	--- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	FREE	FREE	FREE
	--- Natural sponges of animal origin.	FREE	FREE	FREE
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.40	- Sweet corn	FREE	FREE ¹⁾	FREE
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
ex 0711.90	- Other vegetables; mixtures of vegetables:			
	-- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	FREE	FREE	FREE
09.02	Tea, whether or not flavoured.	FREE	FREE	FREE
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	- Vegetable saps and extracts:			
1302.12	-- Of liquorice	FREE	FREE	FREE
1302.13	-- Of hops	FREE	FREE	FREE
ex 1302.19	-- Other:			
	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	FREE	FREE	FREE
	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	FREE	FREE	FREE

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
	--- Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin	FREE	FREE	FREE
1302.20	- Pectic substances, pectinates and pectates	FREE	FREE	FREE
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31	-- Agar-agar	FREE	FREE	FREE
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	FREE	FREE	FREE
1302.39	-- Other	FREE	FREE	FREE
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	FREE	FREE	FREE
14.04	Vegetable products not elsewhere specified or included.	FREE	FREE	FREE ¹⁾
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
ex 1516.20	- Vegetable fats and oils and their fractions:			
	-- Hydrogenated castor oil, so called "opal-wax"	FREE	FREE	FREE
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
ex 1517.10	- Margarine, excluding liquid margarine:			
	-- Containing more than 10 % but not more than 15 % by weight of milk fats	*	*	*
ex 1517.90	- Other:			

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
	-- Containing more than 10 % but not more than 15 % by weight of milk fats	*	(*)	*
	-- Edible mixtures or preparations of a kind used as mould release preparations	FREE	FREE	FREE
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.			
ex 1518.00	Linoxyn	FREE	FREE	FREE
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	FREE	FREE ¹⁾	FREE
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	FREE	FREE	FREE
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	FREE	FREE ¹⁾	FREE
17.02	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.			
1702.50	- Chemically pure fructose,	FREE	FREE ¹⁾	FREE
ex 1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:			
	-- Chemically pure maltose	FREE	FREE ¹⁾	FREE ¹⁾
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	FREE	*	*
18.03	Cocoa paste, whether or not defatted.	FREE	FREE	FREE
18.04	Cocoa butter, fat and oil.	FREE	FREE	FREE
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	FREE	FREE	FREE

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
18.06	Chocolate and other food preparations containing cocoa.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	FREE	FREE	*
1806.20	- 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	(*)	*	*
	- Other, in blocks, slabs or bars:			
1806.31	-- Filled	*	*	*
1806.32	-- Not filled	(*)	*	*
1806.90	- Other	(*)	*	*
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 headings 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	FREE	*	*
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	(*)	*	*
1901.90	- Other	FREE	(*)	(*)
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902.11	-- Containing eggs	*	*	*
1902.19	-- Other	FREE	*	*

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
ex 1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
	-- Other than products containing more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof	(*)	*	*
1902.30	- Other pasta	(*)	*	*
1902.40	- Couscous	(*)	*	*
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	FREE	*	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	FREE	FREE	*
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	FREE	*	*
1904.30	- Bulgur wheat	(*)	FREE	*
1904.90	- Other	(*)	(*)	*
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	FREE	*	*
1905.20	- Gingerbread and the like - Sweet biscuits; waffles and wafers:	*	*	*
1905.31	-- Sweet biscuits	*	*	*
1905.32	-- Waffles and wafers	*	*	*

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/Liechtenstein
1905.40	- Rusks, toasted bread and similar toasted products	*	*	*
1905.90	- Other	(*)	*	(*) ¹⁾
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
ex 2001.90	- Other:			
	-- Sweet corn (<i>Zea mays var. saccharata</i>); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	FREE	(*)	FREE
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.90	- Other	FREE	FREE	FREE
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
ex 2004.10	- Potatoes:			
	-- In the form of flour, meal or flakes	FREE	*	*
ex 2004.90	- Other vegetables and mixtures of vegetables:			
	-- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
ex 2005.20	- Potatoes:			
	-- In the form of flour, meal or flakes	FREE	*	*
2005.80	- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
ex 2006.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	*	FREE
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/Liechtenstein
2007.10	- Homogenised preparations	FREE	*	*
	- Other:			
2007.91	-- Citrus fruit	FREE	FREE	*
2007.99	-- Other	FREE	(*)	*
20.08	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.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
ex 2008.11	-- Ground-nuts:			
	--- Peanut butter	FREE	FREE	*
	--- Ground nuts, roasted	FREE	*	FREE
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	FREE	FREE ¹⁾	FREE
ex 2008.99	-- Other:			
	--- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>)	FREE	*	FREE
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :			
2101.11	-- Extracts, essences and concentrates	FREE	FREE	FREE
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	FREE	FREE	*
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	FREE	FREE	*
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	FREE	FREE	FREE

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts	FREE	FREE	FREE ²⁾
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	FREE ¹⁾	FREE ¹⁾
2102.30	- Prepared baking powders	FREE	FREE	FREE
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce	FREE	FREE	FREE
2103.20	- Tomato ketchup and other tomato sauces	FREE	(*)	FREE
2103.30	- Mustard flour and meal and prepared mustard	FREE	FREE	FREE ¹⁾
2103.90	- Other	(*)	(*)	FREE
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	*	(*)	(*)
21.05	Ice cream and other edible ice, whether or not containing cocoa.	Excluded	(*)	*
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances	FREE	*	(*)
ex 2106.90	- Other:			
	-- Other than flavoured or coloured sugar syrups	Excluded	(*)	(*)
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	FREE	FREE	FREE
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/Liechtenstein
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	FREE	FREE	FREE
2202.90	- Other	(*)	(*)	*
22.03	Beer made from malt.	FREE	FREE	FREE
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	FREE	FREE	FREE
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	FREE	FREE	FREE
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
2208.20	- Spirits obtained by distilling grape wine or grape marc	FREE	FREE	FREE
2208.30	- Whiskies	FREE	FREE	FREE
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products ¹	FREE	FREE	FREE
2208.50	- Gin and Geneva	FREE	FREE	FREE
2208.60	- Vodka	FREE	FREE	FREE
2208.70	- Liqueurs and cordials	FREE	FREE	FREE
2208.90	- Other	FREE	FREE	*
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	FREE	FREE	FREE

* = Duty in accordance with paragraph 1 of Article 1 of this Annex.

FREE = No customs duty in accordance with Article 10 of this Agreement.

(*) = Contains also tariff lines which are "free".

1) = When for feed purpose: Norway: Partial concessions. Switzerland: No concessions.

2) = Concessions not granted for baker's yeast and when for feed purpose.

TABLE 2 TO ANNEX G – CANADA

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
04.03	Buttermilk, curdled milk and cream, yogurt, kephir 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.		
0403.10	Yogurt		
0403.10.10	Within access commitment	6.5%	free
0403.90	Other		
0403.90.91	Other: Within access commitment	7.5%	free
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	free	free
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	free	free
0502.90.00	Other	free	free
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of fe		
0505.10.00	Feathers of a kind used for stuffing; down	free	free
0505.90.00	Other	free	free
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.		
0507.10.00	Ivory; ivory powder and waste	free	free
0507.90.00	Other	free	free
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	free	free
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	free	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
0511.9	Other		
0511.99	Other		
0511.99.10	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	free	free
0511.99.90	Other	free	free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
0710.40.00	Sweet corn	9.5%	free
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
0711.90	Other vegetables; mixtures of vegetables		
0711.90.90	Other	8.0%	free
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
0901.1	Coffee, not roasted:		
0901.11.00	Not decaffeinated	free	free
0901.12.00	Decaffeinated	free	free
0901.2	Coffee, roasted:		
0901.21.00	Not decaffeinated	free	free
0901.22.00	Decaffeinated	free	free
0901.90.00	Other	free	free
09.02	Tea, whether or not flavoured.		
0902.10	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg		
0902.10.10	In bags for individual servings	free	free
0902.10.90	Other	free	free
0902.20.00	Other green tea (not fermented)	free	free
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		
0902.30.10	In bags for individual servings	free	free
0902.30.90	Other	free	free
0902.40.00	Other black tea (fermented) and other partly fermented tea	free	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.		
1302.1	Vegetable saps and extracts:		
1302.12.00	Of liquorice	free	free
1302.13.00	Of hops	free	free
1302.19.00	Other	free	free
1302.20.00	Pectic substances, pectinates and pectates	free	free
1302.3	Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	Agar-agar	free	free
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	free	free
1302.39.00	Other	free	free
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).		
1401.10.00	Bamboos	free	free
1401.20.00	Rattans	free	free
1401.90.00	Other	free	free
14.04	Vegetable products not elsewhere specified or included.		
1404.20.00	Cotton linters	free	free
1404.90.00	Other	free	free
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.		
1516.20	Vegetable fats and oils and their fractions		
1516.20.10	Hydrogenated castor oil	free	free
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.		
1517.10	Margarine, excluding liquid margarine		
1517.10.10	Within access commitment	7.5%	free
1517.90	Other		
1517.90.10	Imitation lard	free	free
1517.90.91	Other: Shortening	11.0%	free
1517.90.99	Other: Other	11.0%	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of		
1518.00.10	Boiled linseed oil	4.5%	free
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	free	free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.		
1521.10.00	Vegetable waxes	free	free
1521.90.00	Other	free	free
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	free	free
17.02	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.		
1702.50.00	Chemically pure fructose	free	free
1702.90.40	Chemically pure maltose	6.0%	free
17.04	Sugar confectionery (including white chocolate), not containing cocoa.		
1704.10.00	Chewing gum, whether or not sugar-coated	9.5%	4.5%
1704.90	Other		
1704.90.10	Chestnut cream or paste	free	free
1704.90.20	Liquorice candy; Toffee	10.0%	5.0%
1704.90.90	Other	9.5%	free
18.03	Cocoa paste, whether or not defatted.		
1803.10.00	Not defatted	free	free
1803.20.00	Wholly or partly defatted	free	free
1804.00.00	Cocoa butter, fat and oil.	free	free
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	6.0%	free
1806.10	Cocoa powder, containing added sugar or other sweetening matter		
1806.10.10	Containing 90% or more by weight of sugar	6.0%	free
1806.10.90	Other	6.0%	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
1806.20	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		
1806.20.10	Cocoa paste containing added sugar or other sweetening matter, whether or not enriched with additional cocoa butter, but containing no other ingredients	free	free
1806.20.21	Chocolate ice cream mix or ice milk mix: Within access commitment	5.0%	free
1806.20.90	Other	6.0%	3.0%
1806.3	Other, in blocks, slabs or bars		
1806.31.00	Filled	6.0%	3.0%
1806.32.00	Not filled	6.0%	free
1806.90	Other		
1806.90.11	Chocolate ice cream mix or ice milk mix: Within access commitment	5.0%	free
1806.90.90	Other	6.0%	free
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		
1901.10	Preparations for infant use, put up for retail sale		
1901.10.10	Food preparations of flour, meal, starch or malt extract	6.0%	free
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%	free
1901.10.90	Other	9.5%	free
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05		
1901.20.11	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, within access commitment	4.0%	free
1901.20.13	In packages of a weight not exceeding 11.34 kg each: Other, containing 25% or more by weight of wheat, within access commitment	4.0%	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
1901.20.14	In packages of a weight not exceeding 11.34 kg each: 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	4.0%	free
1901.20.19	In packages of a weight not exceeding 11.34 kg each: Other	6.0%	free
1901.20.21	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, within access commitment	3.0%	free
1901.20.23	In bulk or in packages of a weight exceeding 11.34 kg each: Other, containing 25% or more by weight of wheat, within access commitment	3.0%	free
1901.20.29	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	free
1901.90	Other		
1901.90.11	Malt extract: Within access commitment	8.5%	free
1901.90.20	Food preparations of flour, meal, starch or malt extract	4.5%	free
1901.90.31	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, within access commitment	6.5%	free
1901.90.33	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, within access commitment	6.5%	free
1901.90.39	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	9.5%	free
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%	free
1901.90.51	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, within access commitment	6.5%	free
1901.90.53	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, within access commitment	6.5%	free
1901.90.59	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Other	9.5%	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
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.		
1902.1	Uncooked pasta, not stuffed or otherwise prepared:		
1902.11	Containing eggs		
1902.11.10	Containing 25% or more by weight of wheat, within access commitment	4.0%	free
1902.11.90	Other	6.0%	free
1902.19	Other		
1902.19.11	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	free	free
1902.19.12	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	free	free
1902.19.19	Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products: Other	free	free
1902.19.21	Other, containing flour and water only: Containing 25% or more by weight of wheat, within access commitment	free	free
1902.19.22	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	free	free
1902.19.29	Macaroni and vermicelli, containing flour and water only: Other	free	free
1902.19.91	Other: Containing 25% or more by weight of wheat, within access commitment	4.0%	free
1902.19.99	Other: Other	6.0%	free
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	11.0%	free
1902.30	Other pasta		
1902.30.11	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	free	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
1902.30.12	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	free	free
1902.30.19	Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products: Other	free	free
1902.30.20	Other, containing 25% or more by weight of wheat, without meat, within access commitment	4.0%	free
1902.30.40	Other, without meat	6.0%	free
1902.30.50	With meat	11.0%	free
1902.40	Couscous		
1902.40.10	In packages of a weight not exceeding 11.34 kg each	5.5%	free
1902.40.20	In bulk or in packages of a weight exceeding 11.34 kg each	4.5%	free
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	free	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 ot		
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products		
1904.10.10	Containing 25% or more by weight of wheat, within access commitment	4.0%	free
1904.10.30	Of barley, within access commitment	4.0%	free
1904.10.90	Other	6.0%	free
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		
1904.20.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4.0%	free
1904.20.30	Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	4.0%	free
1904.20.50	Other, in packages of a weight not exceeding 11.34 kg each	6.0%	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
1904.20.61	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3.0%	free
1904.20.63	In bulk or in packages of a weight exceeding 11.34 kg each: Of barley, within access commitment	3.0%	free
1904.20.69	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	free
1904.30	Bulgur wheat		
1904.30.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4.0%	free
1904.30.50	Other, in packages of a weight not exceeding 11.34 kg each	6.0%	free
1904.30.61	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3.0%	free
1904.30.69	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	free
1904.90.10	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4.0%	free
1904.90.30	Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	4.0%	free
1904.90.50	Other, in packages of a weight not exceeding 11.34 kg each	6.0%	free
1904.90.61	In bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3.0%	free
1904.90.63	In bulk or in packages of a weight exceeding 11.34 kg each: Of barley, within access commitment	3.0%	free
1904.90.69	In bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	free
1905.10	Crispbread		
1905.10.10	Leavened with yeast, containing 25% or more by weight of wheat, within access commitment	free	free
1905.10.21	Leavened with yeast, containing 25% or more by weight of wheat, over access commitment: in packages of a weight not exceeding 454 g each	free	free
1905.10.30	Other, leavened with yeast	free	free
1905.10.40	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	4.0%	free
1905.10.60	Other, not leavened with yeast, in packages of a weight not exceeding 11.34 kg each	6.0%	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
1905.10.71	Other, not leavened with yeast, in bulk or in packages of a weight exceeding 11.34 kg each: Containing 25% or more by weight of wheat, within access commitment	3.0%	free
1905.10.79	Other, not leavened with yeast, in bulk or in packages of a weight exceeding 11.34 kg each: Other	4.5%	free
1905.20.00	Gingerbread and the like	3.0%	free
1905.3	Sweet biscuits; waffles and wafers:		
1905.31	Sweet biscuits		
1905.31.10	Certified by Health Canada as special low protein or protein-free products	free	free
1905.31.21	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: Containing 25% or more by weight of wheat, within access commitment	2.0%	free
1905.31.29	Other biscuits valued at not less than 44¢/kg, said value to be based on the net weight and to include the value of the usual retail package: Other	3.0%	free
1905.31.91	Other: Containing 25% or more by weight of wheat, within access commitment	2.0%	free
1905.31.99	Other: Other	3.0%	free
1905.32	Waffles and wafers		
1905.32.10	Certified by Health Canada as special low protein or protein-free products	free	free
1905.32.91	Other: Containing 25% or more by weight of wheat, within access commitment	2.0%	free
1905.32.99	Other: Other	3.0%	free
1905.40	Rusks, toasted bread and similar toasted products		
1905.40.10	Special dietary, as defined under regulations of Health Canada	free	free
1905.40.20	Other, leavened with yeast, containing 25% or more by weight of wheat, within access commitment	free	free
1905.40.31	Other, leavened with yeast, containing 25% or more by weight of wheat, over access commitment: In packages of a weight not exceeding 454 g each	free	free
1905.40.40	Other, leavened with yeast	free	free
1905.40.50	Other, not leavened with yeast, containing 25% or more by weight of wheat, within access commitment	3.5%	free
1905.40.90	Other	5.5%	free
1905.90	Other		

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
1905.90.10	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	free	free
1905.90.20	Bread, leavened with yeast;Unleavened bread for sacramental purposes and communion wafers	free	free
1905.90.31	Other bread: Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	4.0%	free
1905.90.34	Other bread: Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, within access commitment	3.0%	free
1905.90.39	Other bread : Other	4.5%	free
1905.90.41	Other biscuits: 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	2.0%	free
1905.90.42	Other biscuits: Other, containing 25% or more by weight of wheat, within access commitment	2.0%	free
1905.90.49	Other biscuits Other	3.0%	free
1905.90.51	Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour: Pizza and quiche	14.5%	free
1905.90.59	Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour: Other	9.5%	free
1905.90.61	Pretzels: Containing 25% or more by weight of wheat, within access commitment	2.0%	free
1905.90.69	Pretzels: Other	3.0%	free
1905.90.71	Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks: In packages of a weight not exceeding 11.34 kg each	6.0%	free
1905.90.72	Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks: In bulk or in packages of a weight exceeding 11.34 kg each	4.5%	free
1905.90.90	Other	11.0%	free
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
2001.90	Other		
2001.90.90	Other	free	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
2002.90.00	Other[Effective on January 1, 2003]	11.5%	free
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.		
2004.10.00	Potatoes	6.0%	free
2004.90	Other vegetables and mixtures of vegetables		
2004.90.99	Other: Other	9.5%	free
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
2005.20.00	Potatoes	6.0%	free
2005.80.00	Sweet corn (Zea mays var. saccharata)	10.5%	free
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).		
2006.00.90	Other	free	free
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.		
2007.10.00	Homogenized preparations	6.5%	free
2007.9	Other		
2007.91.00	Citrus fruit	8.5%	free
2007.99	Other		
2007.99.10	Strawberry jam	12.5%	free
2007.99.20	Banana purée	free	free
2007.99.90	Other	8.5%	free
20.08	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.		
2008.1	Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11	Ground-nuts		
2008.11.10	Peanut butter	free	free
2008.11.20	Peanuts, blanched	6.0%	free
2008.11.90	Other	6.0%	free
2008.9	Other, including mixtures other than those of subheading 2008.19:		
2008.91.00	Palm hearts	free	free
2008.99.90	Other	6.0%	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
2101.1	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11	Extracts, essences and concentrates		
2101.11.10	Instant coffee, not flavoured	free	free
2101.11.90	Other	free	free
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	free	free
2101.20.00	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	free	free
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	free	free
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.		
2102.10	Active yeasts		
2102.10.10	With a moisture content of 15% or more but excluding liquid yeast	8.0%	free
2102.10.20	With a moisture content of less than 15%; liquid yeast	6.0%	free
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead	free	free
2102.30.00	Prepared baking powders	3.0%	free
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
2103.10.00	Soya sauce	9.5%	free
2103.20	Tomato ketchup and other tomato sauces		
2103.20.10	Tomato ketchup	12.5%	6.0%
2103.20.90	Other	12.5%	6.0%
2103.30	Mustard flour and meal and prepared mustard		
2103.30.10	Mustard flour and meal	3.0%	free
2103.30.20	Prepared mustard	9.5%	free
2103.90	Other		
2103.90.10	Mayonnaise and salad dressing	11.0%	free
2103.90.20	Mixed condiments and mixed seasonings	8.0%	free
2103.90.90	Other	9.5%	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
21.04	Soups and broths and preparations therefor; homogenized composite food preparations.		
2104.10.00	Soups and broths and preparations therefor	6.0%	free
2104.20.00	Homogenized composite food preparations	11.0%	5.5%
2105.00	Ice cream and other edible ice, whether or not containing cocoa.		
2105.00.10	Flavoured ice and ice sherbets	9.5%	5.0%
2105.00.91	Other: Within access commitment	6.5%	free
21.06	Food preparations not elsewhere specified or included.		
2106.10.00	Protein concentrates and textured protein substances	11.0%	5.5%
2106.90	Other		
2106.90.10	Chewing gum, containing 2 mg or more of nicotine; Cream of coconut syrup for use in the manufacture of beverages; Elderberry flower concentrate and Limeflower concentrate for use in the manufacture of beverages; Nutmeat substitutes; Tea substitutes;	free	free
2106.90.21	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	6.0%	free
2106.90.29	Syrups derived from cane or beet sugar, containing added colouring matter and food concentrates and fruit syrups for use in beverages or other preparations: Other	6.0%	free
2106.90.31	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, within access commitment	5.0%	free
2106.90.33	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Preparations, containing more than 15% by weight of milk fat but less than 50% by weight of dairy content, suitable for use as butter substitutes, within access com	5.0%	free
2106.90.35	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, and butter substitutes, con	8.0%	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
2106.90.39	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Other	8.0%	free
2106.90.91	Other: Concentrated juice of any single fruit or vegetable, fortified with vitamins or minerals	10.5%	5.0%
2106.90.92	Other: Concentrated mixtures of fruit or vegetable juices, fortified with vitamins or minerals	10.5%	5.0%
2106.90.96	Other: Compound alcoholic preparations, not based on one or more odoriferous substances, with an alcoholic strength exceeding 0.5% by volume, for use in the manufacture of beverages	\$0.70/litre plus 19%	19.0%
2106.90.98	Other: Jelly powders, ice cream powders and powders for similar preparations	10.5%	5.0%
2106.90.99	Other: Other	10.5%	free
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
2201.10.00	Mineral waters and aerated waters	free	free
2201.90.00	Other	6.5%	free
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	11.0%	free
2202.90	Other		
2202.90.10	Non-alcoholic beer	3.3¢/litre	free
2202.90.20	Non-alcoholic wine	3.3¢/litre	free
2202.90.31	Juices, not concentrated, fortified with vitamins or minerals: Of any single fruit or vegetable	11.0%	free
2202.90.32	Juices, not concentrated, fortified with vitamins or minerals: Of mixtures of fruits or vegetables	11.0%	free
2202.90.41	Beverages containing milk: Chocolate milk	11.0%	free
2202.90.42	Beverages containing milk: Other, containing 50% or more by weight of dairy content, not put up for retail sale, within access commitment	7.5%	free
2202.90.49	Beverages containing milk: Other	11.0%	free
2202.90.90	Other	11.0%	free
2203.00.00	Beer made from malt.	free	free
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
2205.10	In containers holding 2 litres or less		
2205.10.10	Of an alcoholic strength by volume not exceeding 18.3% vol	2.11¢/litre	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
2205.10.20	Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	16.0%	free
2205.10.30	Of an alcoholic strength by volume exceeding 22.9% vol	16.0%	free
2205.90	Other		
2205.90.10	Of an alcoholic strength by volume not exceeding 18.3% vol	2.11¢/litre	free
2205.90.20	Of an alcoholic strength by volume exceeding 18.3% vol but not exceeding 22.9% vol	16.0%	free
2205.90.30	Of an alcoholic strength by volume exceeding 22.9% vol	16.0%	free
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
2207.20	Ethyl alcohol and other spirits, denatured, of any strength		
2207.20.11	Ethyl alcohol: Specially denatured alcohol, within the meaning of the Excise Act, 2001	4.92¢/litre of absolute ethyl alcohol	free
2207.20.12	Ethyl alcohol: Denatured alcohol, within the meaning of the Excise Act, 2001	4.92¢/litre of absolute ethyl alcohol	free
2207.20.19	Ethyl alcohol: Other	12.28¢/litre of absolute ethyl alcohol	free
2207.20.90	Other	6.5%	free
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
2208.20.00	Spirits obtained by distilling grape wine or grape marc	free	free
2208.30.00	Whiskies	free	free
2208.40	Rum and other spirits obtained by distilling fermented sugar-cane products		
2208.40.10	Rum	24.56¢/litre of absolute ethyl alcohol	free
2208.40.90	Other	12.28¢/litre of absolute ethyl alcohol	free
2208.50.00	Gin and Geneva	4.92¢/litre of absolute ethyl alcohol	free

Tariff Line	Description of products	MFN Applied Rate	Offered Rate of Duty
2208.60.00	Vodka	12.28¢/litre of absolute ethyl alcohol	free
2208.70.00	Liqueurs and cordials	12.28¢/litre of absolute ethyl alcohol	free
2208.90	Other		
2208.90.10	Tequila	free	free
2208.90.21	Undenatured ethyl alcohol: For use as a spirituous or alcoholic beverage or for use in the manufacture of spirituous or alcoholic beverages	12.28¢/litre of absolute ethyl alcohol	free
2208.90.29	Undenatured ethyl alcohol: Other	4.92¢/litre of absolute ethyl alcohol	free
2208.90.30	Angostura bitters	free	free
2208.90.41	Spirituos fruit juices of an alcoholic strength by volume not exceeding 14.3% vol: Packaged, of an alcoholic strength by volume not exceeding 7% vol	35.2¢/litre	free
2208.90.49	Spirituos fruit juices of an alcoholic strength by volume not exceeding 14.3% vol: Other	35.2¢/litre	free
2208.90.92	Other: Fruit brandies	free	free
2208.90.98	Other: Other, packaged, of an alcoholic strength by volume not exceeding 7%	12.28¢/litre of absolute ethyl alcohol	free
2208.90.99	Other: Other	12.28¢/litre of absolute ethyl alcohol	free
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	9.5%	free

Note: Please note that concessions apply only to the eight-digit tariff lines listed in this Table. Headings and/or subheadings were included for descriptive purposes only.