

Agreement on Agriculture between Canada and the Republic of Iceland

Canada and the Republic of Iceland (hereinafter referred to as “Iceland”),

RECALLING that a *Free Trade Agreement between Canada and the States of the European Free Trade Association (Iceland, Liechtenstein, Norway and Switzerland)*, hereinafter referred to as the “Free Trade Agreement”, was done on the date of signature of this Agreement; and

CONFIRMING that this Agreement forms part of the instruments establishing the free trade area between Canada and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation (“the EFTA States”) in accordance with paragraph 2 of Article 3 of the Free Trade Agreement;

HAVE AGREED as follows:

ARTICLE 1

This Agreement governs the trade in the following products between the Parties to this Agreement:

- (a) products classified in Chapters 1 through 24 of the Harmonized Commodity Description and Coding System and not included in Annexes G or H of the Free Trade Agreement; and
- (b) products not covered by Article 10 of the Free Trade Agreement according to Annex F of that Agreement.

ARTICLE 2

1. Canada shall grant tariff concessions to agricultural products originating in Iceland as specified in Annex 1 to this Agreement. Iceland shall grant tariff concessions to agricultural products originating in Canada as specified in Annex 2 to this Agreement.

2. Paragraph 1 shall not prevent either Party from introducing, reintroducing or increasing a customs duty vis-à-vis the other Party that is authorized by or pursuant to the *Marrakesh Agreement Establishing the World Trade Organization*, done on 15 April 1994, in particular pursuant to the rules and procedures on dispute settlement, but excluding any modification of schedules and tariff modifications in accordance with Article XXVIII of the *General Agreement on Tariffs and Trade 1994*.

ARTICLE 3

The Parties undertake to continue their efforts with a view to achieving further liberalisation of their agricultural trade taking account of the pattern of trade in agricultural products between the Parties, the particular sensitivities of such products, and the development of agricultural policy on both sides. The Parties shall, at the request of either Party, consult for the purpose of achieving further liberalisation of their agricultural trade, including improvements in market access by reduction or elimination of customs duties on goods and extending the scope of products covered by Annex 1 and Annex 2, after the entry into force of this Agreement.

ARTICLE 4

The following provisions and chapter of the Free Trade Agreement shall apply, *mutatis mutandis*, between the Parties to this Agreement and are hereby incorporated into and made part of this Agreement: Articles 2, 4 through 8, 19, 22, 24, 25, and Chapter VIII (Dispute Settlement).

ARTICLE 5

1. The Parties shall examine any issue that may arise in their trade in agricultural products pursuant to this Agreement and shall endeavour to find appropriate solutions. Issues that have a bearing on the operation of the free trade area between Canada and the EFTA States may also be discussed in the Joint Committee established by Article 26 of the Free Trade Agreement or in any relevant sub-committee or working group established by Article 9 of the Free Trade Agreement or by the Joint Committee.

2. Any issue that may arise from the application of provisions of the Free Trade Agreement that have been incorporated into and made part of this Agreement by virtue of Article 4 may be referred by either Party to the Joint Committee or to any relevant sub-committee or working group established by the Joint Committee.

ARTICLE 6

The Parties confirm that products subject to tariff concessions in accordance with Article 2, do not benefit in their bilateral trade from export subsidies as defined in the *WTO Agreement on Agriculture*. Either Party shall provide further information and clarification to the other Party with respect to this commitment upon request.

ARTICLE 7

Should a Party introduce or re-introduce a subsidy on exports of a product that is subject to a tariff concession in accordance with Article 2 and that is traded with the other Party, the other Party may increase the rate of duty on such imports up to the applied most-favoured-nation tariff in effect at that time.

ARTICLE 8

For agricultural products other than those mentioned in Annex 1 and Annex 2, the Parties reaffirm their rights and obligations in respect of market access concessions and export subsidy commitments under the *WTO Agreement on Agriculture*.

ARTICLE 9

The rights and obligations of the Parties relating to domestic support commitments shall be governed by the *WTO Agreement on Agriculture*.

Article 10

Where this Agreement refers to or incorporates by reference extraneous agreements or legal instruments, or specific provisions therein, such references are intended to include related interpretative and explanatory notes.

ARTICLE 11

1. This Agreement is subject to ratification, acceptance or approval. The Parties shall exchange their instruments of ratification, acceptance or approval.
2. This Agreement shall enter into force on the same date as the Free Trade Agreement enters into force between Canada and Iceland.

ARTICLE 12

This Agreement shall remain in force as long as the Parties to it remain Parties to the Free Trade Agreement between Canada and the EFTA States.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done in duplicate at Davos, this 26th day of January 2008, in the English and French languages, each version being equally authentic.

For Canada

For the Republic of Iceland

Annex 1

Reductions of customs duties granted by Canada to Iceland

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
01.01	Live horses, asses, mules and hinnies.		
0101.10.00	Pure-bred breeding animals	0.0%	free
0101.90.00	Other	0.0%	free
02.04	Meat of sheep or goats, fresh, chilled or frozen.		
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled	0.0%	free
0204.2	Other meat of sheep, fresh or chilled:		
0204.21.00	Carcasses and half-carcasses	0.0%	free
0204.22.10	Of lamb	0.0%	free
0204.22.20	Of mutton	0.0%	free
0204.23.00	Boneless	0.0%	free
0204.30.00	Carcasses and half-carcasses of lamb, frozen	0.0%	free
0204.4	Other meat of sheep, frozen:		
0204.41.00	Carcasses and half-carcasses	2.0%	free
0204.42.10	Of lamb	0.0%	free
0204.42.20	Of mutton	2.0%	free
0204.43.10	Of lamb	0.0%	free
0204.43.20	Of mutton	2.5%	free
0204.50.00	Meat of goats	0.0%	free
04.06	Cheese and curd.		
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd		
0406.10.10	Within access commitment	3.32¢/kg	free (skyr)
0409.00.00	Natural honey.	0.0%	free
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	11.0%	free
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	0.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.		
0506.10.00	Ossein and bones treated with acid	0.0%	free
0506.90.00	Other	0.0%	free
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
0511.10.00	Bovine semen	0.0%	free
0511.91.00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0.0%	free
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.		
0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		
0601.10.11	Bulbs: Of the genus narcissus, other than for use by florists or nurserymen for forcing purposes or for growing on prior to disposal	6.0%	free
0601.10.19	Bulbs: Other	0.0%	free
0601.10.21	Tubers, tuberous roots, corms, crowns and rhizomes: Crowns of rhubarb or asparagus; Tuberous roots of cannas, dahlias and paeonias; Tubers, other tuberous roots, corms, other crowns and rhizomes, for use by florists or nurserymen for forcing purposes or for growing on prior to disposal	0.0%	free
0601.10.29	Tubers, tuberous roots, corms, crowns and rhizomes: Other	6.0%	free
0601.20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots		
0601.20.10	Chicory plants and roots;For use by florists or nurserymen for forcing purposes or for growing on prior to disposal;Tuberous roots of cannas, dahlias and paeonias	0.0%	free
0601.20.90	Other	6.0%	free
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.		
0602.90	Other		
0602.90.90	Other	6.0%	free
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0603.90	Other		
0603.90.10	Gypsophila, dyed, bleached or impregnated	6.5%	free
0603.90.90	Other	0.0%	free
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
0604.10.00	Mosses and lichens	0.0%	free
0604.9	Other:		
0604.91	Fresh		
0604.91.10	Christmas trees; Foliage of Asparagus setaceus; Grasses and palm leaves	0.0%	free
0604.91.90	Other	6.0%	free
0604.99	Other		
0604.99.10	Grasses and palm leaves	0.0%	free
0604.99.90	Other	8.0%	free
0702.00	Tomatoes, fresh or chilled.		
0702.00.11	For processing: Cherry	1.41¢/kg but not less than 9.5%	free
0702.00.19	For processing: Other	1.41¢/kg but not less than 9.5%	free
0702.00.21	Other than for processing: Cherry tomatoes imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 32 weeks in any 12 month period ending 31st March	4.68¢/kg but not less than 12.5%	free
0702.00.29	Other than for processing: Other cherry tomatoes	0.0%	free
0702.00.91	Other: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 32 weeks in any 12 month period ending 31st March	4.68¢/kg but not less than 12.5%	free
0702.00.99	Other: Other	0.0%	free
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0703.10	Onions and shallots		
0703.10.10	Onion sets	4.23¢/kg but not less than 9.5%	free
0703.10.21	Onions, Spanish-type, for processing: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	2.12¢/kg but not less than 9.5%	free
0703.10.29	Onions, Spanish-type, for processing: Other	0.0%	free
0703.10.31	Onions or shallots, green: Imported during such period, which may be divided into two separate periods, specified by order of the Minister Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 22 weeks in any 12 month period ending 31st March	4.68¢/kg but not less than 10.5%	free
0703.10.39	Onions or shallots, green: Other	0.0%	free
0703.10.41	Dry shallots: Imported during such period, which may be divided into two separate periods, specified by order of the Minister Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 46 weeks in any 12 month period ending 31 March	2.81¢/kg but not less than 12.5%	free
0703.10.49	Dry shallots: Other	0.0%	free
0703.10.91	Other: Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 46 weeks in any 12 month period ending 31st March	2.81¢/kg but not less than 12.5%	free
0703.10.99	Other: Other	0.0%	free
0703.20.00	Garlic	0.0%	free
0703.90.00	Leeks and other alliaceous vegetables	0.0%	free
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
0704.20	Brussels sprouts		
0704.20.11	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 20 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	5.62¢/kg but not less than 10.5% plus 4%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0704.20.12	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 20 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	5.62¢/kg but not less than 10.5%	free
0704.20.90	Other	0.0%	free
0704.90	Other		
0704.90.90	Other	0.0%	free
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.		
0705.1	Lettuce:		
0705.11	Cabbage lettuce (head lettuce)		
0705.11.11	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 16 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	2.35¢/kg but not less than 12.5% plus 4%	free
0705.11.12	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 16 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	2.35¢/kg but not less than 12.5%	free
0705.11.90	Other	0.0%	free
0705.19	Other		
0705.19.11	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 16 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	2.35¢/kg but not less than 12.5% plus 4%	free
0705.19.12	Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 16 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	2.35¢/kg but not less than 12.5%	free
0705.19.90	Other	0.0%	free
0705.21.00	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	0.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0705.29.00	Other	0.0%	free
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
0706.90.90	Other	0.0%	free
0707.00	Cucumbers and gherkins, fresh or chilled.		
0707.00.10	For processing	1.41¢/kg but not less than 6%	free
0707.00.91	Other : Imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 30 weeks in any 12 month period ending 31st March	4.22¢/kg but not less than 12.5%	free
0707.00.99	Other: Other	0.0%	free
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		
0708.10	Peas (Pisum sativum)		
0708.10.10	For processing	1.41¢/kg but not less than 6%	free
0708.10.91	Other: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	3.75¢/kg but not less than 8.5%	free
0708.10.99	Other: Other	0.0%	free
0708.20	Beans (Vigna spp., Phaseolus spp.)		
0708.20.10	Snap beans for processing	1.41¢/kg but not less than 6%	free
0708.20.21	Other snap beans, imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 14 weeks in any 12 month period ending 31 March: In packages of a weight not exceeding 2.27 kg each	3.75¢/kg but not less than 8.5% plus 4%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0708.20.22	Other snap beans, imported during such period, which may be divided into two separate periods, specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding a total of 14 weeks in any 12 month period ending 31 March: In bulk or in packages of a weight exceeding 2.27 kg each	3.75¢/kg but not less than 8.5%	free
0708.20.30	Other snap beans	0.0%	free
0708.20.90	Other	0.0%	free
0708.90	Other		
0708.90.00	Other leguminous vegetables	0.0%	free
07.09	Other vegetables, fresh or chilled.		
0709.20	Asparagus		
0709.20.10	For processing	5.51¢/kg but not less than 7.5%	free
0709.20.91	Other: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 8 weeks in any 12 month period ending 31st March	10.31¢/kg but not less than 12.5%	free
0709.20.99	Other: Other	0.0%	free
0709.30.00	Aubergines (egg-plants)	0.0%	free
0709.59	Other		
0709.59.20	Truffles	0.0%	free
0709.60	Fruits of the genus Capsicum or of the genus Pimenta		
0709.60.10	Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	3.75¢/kg but not less than 8.5%	free
0709.60.90	Other	0.0%	free
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	0.0%	free
0709.90	Other		
0709.90.11	Parsley: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 16 weeks in any 12 month period ending 31st March	3.28¢/kg but not less than 8.5%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0709.90.19	Parsley: Other	0.0%	free
0709.90.31	Sweet corn-on-the-cob, imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March: In packages of a weight not exceeding 2.27 kg each	2.81¢/kg but not less than 12.5% plus 4%	free
0709.90.32	Sweet corn-on-the-cob, imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March: In bulk or in packages of a weight exceeding 2.27 kg each	2.81¢/kg but not less than 12.5%	free
0709.90.40	Other sweet corn-on-the-cob	0.0%	free
0709.90.50	Globe artichokes	0.0%	free
0709.90.90	Other	0.0%	free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
0710.21.00	Peas (<i>Pisum sativum</i>)	9.5%	free
0710.22.00	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	9.5%	free
0710.29.10	Chickpeas (garbanzos), lupini beans, pigeon peas (Congo, dahl and toor), catjang peas, no-eye peas, Angola peas and guar seeds	0.0%	free
0710.29.90	Other	9.5%	free
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	0.0%	free
0710.80.10	Asparagus	19.0%	free
0710.80.20	Broccoli and cauliflowers[Effective on January 1, 2003]	12.5%	free
0710.80.30	Brussels sprouts; Mushrooms	12.5%	free
0710.80.40	Baby carrots (of a length not exceeding 11 cm)	11.0%	free
0710.80.50	Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, tamarillos (tree tomatoes), tarragons, tomatillos, topedos, truffles and verdolagas	0.0%	free
0710.80.90	Other	9.5%	free
0710.90.00	Mixtures of vegetables	12.5%	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.		
0711.20.00	Olives	0.0%	free
0711.40	Cucumbers and gherkins		
0711.40.10	Gherkins, of a maximum diameter of 19 mm, for use in the manufacture of finished gherkins	0.0%	free
0711.40.90	Other	10.5%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0711.5	Mushrooms and truffles:		
0711.51.00	Mushrooms of the genus Agaricus	8.0%	free
0711.59.00	Other	8.0%	free
0711.90	Other vegetables; mixtures of vegetables		
0711.90.10	Capers	0.0%	free
0712.20.00	Onions	6.0%	free
0712.3	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:		
0712.31.00	Mushrooms of the genus Agaricus	6.0%	free
0712.32.00	Wood ears (Auricularia spp.)	6.0%	free
0712.33.00	Jelly fungi (Tremella spp.)	6.0%	free
0712.39	Other		
0712.39.10	Mushrooms	6.0%	free
0712.39.20	Truffles	0.0%	free
0712.90	Other vegetables; mixtures of vegetables		
0712.90.10	Dehydrated vegetables, including garlic but excluding potato powder, for use in the manufacture of food products; Sweet corn seed; Tarragon, sweet marjoram and savory	0.0%	free
0712.90.20	Garlic, other	6.0%	free
0712.90.90	Other	6.0%	free
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.		
0713.10	Peas (Pisum sativum)		
0713.10.10	Seed, in packages of a weight not exceeding 500 g each	5.5%	free
0713.10.90	Other	0.0%	free
0713.20.00	Chickpeas (garbanzos)	0.0%	free
0713.3	Beans (Vigna spp., Phaseolus spp.):		
0713.31	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek		
0713.31.10	Of the species Vigna radiata (L.) Wilczek, in bulk or in packages of a weight exceeding 500 g each	0.0%	free
0713.31.90	Other	2.0%	free
0713.32.00	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	2.0%	free
0713.33	Kidney beans, including white pea beans (Phaseolus vulgaris)		
0713.33.10	Seed	0.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0713.33.91	Other: Red kidney beans	0.0%	free
0713.33.99	Other: Other	2.0%	free
0713.39	Other		
0713.39.10	Lima and Madagascar beans	0.0%	free
0713.39.90	Other	2.0%	free
0713.40.00	Lentils	0.0%	free
0713.50	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)		
0713.50.10	Seed in bulk or in packages of a weight exceeding 500 g each	0.0%	free
0713.50.90	Other	2.0%	free
0713.90	Other		
0713.90.10	Seed in bulk or in packages of a weight exceeding 500 g each	0.0%	free
0713.90.90	Other	0.0%	free
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.		
0714.10.00	Manioc (cassava)	0.0%	free
0714.20.00	Sweet potatoes	0.0%	free
0714.90.10	Frozen, other than water chestnuts	9.5%	free
0714.90.90	Other	0.0%	free
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
0801.1	Coconuts:		
0801.11.00	Dessicated	0.0%	free
0801.19.00	Other	0.0%	free
0801.2	Brazil nuts:		
0801.21.00	In shell	0.0%	free
0801.22.00	Shelled	0.0%	free
0801.3	Cashew nuts:		
0801.31.00	In shell	0.0%	free
0801.32.00	Shelled	0.0%	free
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.		
0802.1	Almonds:		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0802.11.00	In shell	0.0%	free
0802.12.00	Shelled	0.0%	free
0802.2	Hazelnuts or filberts (<i>Corylus</i> spp.):		
0802.21.00	In shell	0.0%	free
0802.22.00	Shelled	0.0%	free
0802.3	Walnuts:		
0802.31.00	In shell	0.0%	free
0802.32.00	Shelled	0.0%	free
0802.40.00	Chestnuts (<i>Castanea</i> spp.)	0.0%	free
0802.50.00	Pistachios	0.0%	free
0802.60.00	Macadamia nuts	0.0%	free
0802.90.00	Other	0.0%	free
0803.00.00	Bananas, including plantains, fresh or dried.	0.0%	free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
0804.10.00	Dates	0.0%	free
0804.20.00	Figs	0.0%	free
0804.30.00	Pineapples	0.0%	free
0804.40.00	Avocados	0.0%	free
0804.50.00	Guavas, mangoes and mangosteens	0.0%	free
08.05	Citrus fruit, fresh or dried.		
0805.10.00	Oranges	0.0%	free
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	0.0%	free
0805.40.00	Grapefruit, including pomelos	0.0%	free
0805.50.00	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	0.0%	free
0805.90.00	Other	0.0%	free
08.06	Grapes, fresh or dried.		
0806.10	Fresh		
0806.10.11	Grapes of the species <i>Vitis labrusca</i> , in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 15 weeks in any 12 month period ending 31st March	1.41¢/kg	free
0806.10.19	Grapes of the species <i>Vitis labrusca</i> , in their natural state: Other	0.0%	free
0806.10.91	Other: In their natural state	0.0%	free
0806.10.99	Other: Other	6.0%	free
0806.20.00	Dried	0.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
08.07	Melons (including watermelons) and papaws (papayas), fresh.		
0807.1	Melons (including watermelons):		
0807.11.00	Watermelons	0.0%	free
0807.19.00	Other	0.0%	free
0807.20.00	Papaws (papayas)	0.0%	free
08.08	Apples, pears and quinces, fresh.		
0808.10	Apples		
0808.10.10	In their natural state	0.0%	free
0808.10.90	Other	8.5%	free
0808.20	Pears and quinces		
0808.20.10	Pears for processing	2.12¢/kg but not less than 8%	free
0808.20.21	Other pears: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 24 weeks in any 12 month period ending 31st March	2.81¢/kg but not less than 10.5%	free
0808.20.29	Other pears: Other	0.0%	free
0808.20.30	Quinces	0.0%	free
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
0809.10	Apricots		
0809.10.10	For processing	2.12¢/kg but not less than 8%	free
0809.10.91	Other: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 10 weeks in any 12 month period ending 31st March	4.68¢/kg but not less than 10.5%	free
0809.10.99	Other: Other	0.0%	free
0809.20	Cherries		
0809.20.10	Sweet, for processing	5.64¢/kg but not less than 8%	free
0809.20.21	Sour, in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 10 weeks in any 12 month period ending 31st March	5.64¢/kg but not less than 8%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0809.20.29	Sour, in their natural state: Other	0.0%	free
0809.20.31	Other, in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 8 weeks in any 12 month period ending 31st March	5.62¢/kg but not less than 8.5%	free
0809.20.39	Other, in their natural state: Other	0.0%	free
0809.20.90	Other	6.0%	free
0809.30	Peaches, including nectarines		
0809.30.10	Peaches, not including nectarines, for processing	2.82¢/kg but not less than 8%	free
0809.30.21	Other peaches, in their natural state, not including nectarines: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 14 weeks in any 12 month period ending 31st March	5.62¢/kg but not less than 10.5%	free
0809.30.29	Other peaches, in their natural state, not including nectarines: Other	0.0%	free
0809.30.30	Nectarines, in their natural state	0.0%	free
0809.30.90	Other	8.5%	free
0809.40	Plums and sloes		
0809.40.10	Prune plums, for processing	1.06¢/kg but not less than 8%	free
0809.40.21	Other prune plums, in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	2.81¢/kg but not less than 10.5%	free
0809.40.29	Other prune plums, in their natural state: Other	0.0%	free
0809.40.31	Plums, other than prune plums, and sloes, in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 12 weeks in any 12 month period ending 31st March	3.75¢/kg but not less than 10.5%	free
0809.40.39	Plums, other than prune plums, and sloes, in their natural state: Other	0.0%	free
0809.40.90	Other	8.5%	free
08.10	Other fruit, fresh.		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0810.10	Strawberries		
0810.10.10	For processing[Effective on January 1, 2003]	5.62¢/kg but not less than 8.5%	free
0810.10.91	Other: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 8 weeks in any 12 month period ending 31st March	5.62¢/kg but not less than 8.5%	free
0810.10.99	Other: Other	0.0%	free
0810.20	Raspberries, blackberries, mulberries and loganberries		
0810.20.11	Raspberries and loganberries, in their natural state: Imported during such period specified by order of the Minister of Public Safety and Emergency Preparedness or the President of the Canada Border Services Agency, not exceeding 6 weeks in any 12 month period ending 31st March	0.0%	free
0810.20.19	Raspberries and loganberries, in their natural state: Other	0.0%	free
0810.20.90	Other	0.0%	free
0810.40	Cranberries, bilberries and other fruits of the genus Vaccinium		
0810.40.10	In their natural state	0.0%	free
0810.40.90	Other	0.0%	free
0810.50.00	Kiwifruit	0.0%	free
0810.60.00	Durians	0.0%	free
0810.90	Other		
0810.90.10	Black, white or red currants and gooseberries	0.0%	free
0810.90.90	Other	0.0%	free
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
0811.10	Strawberries		
0811.10.10	For processing[Effective on January 1, 2003]	5.62¢/kg but not less than 8.5%	free
0811.10.90	Other[Effective on January 1, 2003]	12.5%	free
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	6.0%	free
0811.90	Other		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0811.90.10	Cherries	9.37¢/kg but not less than 12.5%	free
0811.90.20	Peaches	10.5%	free
0811.90.90	Other	0.0%	free
08.12	Fruit and nuts, 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.		
0812.10	Cherries		
0812.10.10	Pitted sweet cherries, with stems, provisionally preserved by sulphur dioxide gas, for use in the manufacture of maraschino cherries with stems	0.0%	free
0812.10.90	Other	9.37¢/kg but not less than 10.5%	free
0812.90.10	Akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), citrus fruit, dates, durians, feijoas, figs, fu quas (balsam pears), genipes, guavas, imbus, jujubes, kiwi fruit, lady apples, litchis (lychees), loquats, magueys, mammees (mammeas), mangoes, mangosteens, melons, papaws (papayas), passion fruit, pawpaws, persimmons, pineapples, plantains, plumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, starapples, tamarinds, tangelos and uglifruit	0.0%	free
0812.90.20	Strawberries	9.37¢/kg but not less than 14.5%	free
0812.90.90	Other	6.0%	free
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		
0813.10.00	Apricots	0.0%	free
0813.20.00	Prunes	0.0%	free
0813.30.00	Apples	6.0%	free
0813.40.00	Other fruit	0.0%	free
0813.50.00	Mixtures of nuts or dried fruits of this Chapter	0.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	0.0%	free
0903.00.00	Maté.	0.0%	free
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.		
0904.1	Pepper		
0904.11.00	Neither crushed nor ground	0.0%	free
0904.12.00	Crushed or ground	3.0%	free
0904.20	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground		
0904.20.10	Crushed or ground, excluding chili peppers and paprikas	3.0%	free
0904.20.90	Other	0.0%	free
0905.00.00	Vanilla.	0.0%	free
09.06	Cinnamon and cinnamon-tree flowers.		
0906.1	Neither crushed nor ground:		
0906.11.00	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	0.0%	free
0906.19.00	Other	0.0%	free
0906.20.00	Crushed or ground	3.0%	free
0907.00	Cloves (whole fruit, cloves and stems).		
0907.00.10	Neither crushed nor ground	0.0%	free
0907.00.20	Crushed or ground	3.0%	free
09.08	Nutmeg, mace and cardamoms.		
0908.10.10	Neither crushed nor ground	0.0%	free
0908.10.20	Crushed or ground	3.0%	free
0908.20.10	Neither crushed nor ground	0.0%	free
0908.20.20	Crushed or ground	3.0%	free
0908.30.10	Neither crushed nor ground	0.0%	free
0908.30.20	Crushed or ground	3.0%	free
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
0909.10	Seeds of anise or badian		
0909.10.10	Neither crushed nor ground	0.0%	free
0909.10.20	Crushed or ground	3.0%	free
0909.20	Seeds of coriander		
0909.20.10	Neither crushed nor ground	0.0%	free
0909.20.20	Crushed or ground	3.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
0909.30	Seeds of cumin		
0909.30.10	Neither crushed nor ground	0.0%	free
0909.30.20	Crushed or ground	3.0%	free
0909.40	Seeds of caraway		
0909.40.10	Neither crushed nor ground	0.0%	free
0909.40.20	Crushed or ground	3.0%	free
0909.50	Seeds of fennel; juniper berries		
0909.50.10	Neither crushed nor ground	0.0%	free
0909.50.20	Crushed or ground	3.0%	free
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
0910.10	Ginger		
0910.10.10	Neither crushed nor ground	0.0%	free
0910.10.20	Crushed or ground	3.0%	free
0910.20.00	Saffron	0.0%	free
0910.30.00	Turmeric (curcuma)	0.0%	free
0910.9	Other spices:		
0910.91	Mixtures referred to in Note 1 (b) to this Chapter		
0910.91.10	Neither crushed nor ground	0.0%	free
0910.91.20	Crushed or ground	3.0%	free
0910.99	Other		
0910.99.10	Curry; Dill seeds; Other, neither crushed nor ground	0.0%	free
0910.99.90	Other	3.0%	free
10.01	Wheat and meslin.		
1001.10.10	Within access commitment	\$1.90/tonne	free
1001.90.10	Within access commitment	\$1.90/tonne	free
1002.00.00	Rye.	0.0%	free
1003.00	Barley.		
1003.00.11	For malting purposes: Within access commitment	\$0.99/tonne	free
1003.00.91	Other: Within access commitment	\$0.99/tonne	free
1004.00.00	Oats.	0.0%	free
10.05	Maize (corn).		
1005.10.00	Seed	0.0%	free
1005.90.00	Other	0.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
10.06	Rice.		
1006.10.00	Rice in the husk (paddy or rough)	0.0%	free
1006.20.00	Husked (brown) rice	0.0%	free
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed	0.0%	free
1006.40.00	Broken rice	0.0%	free
1007.00.00	Grain sorghum.	0.0%	free
10.08	Buckwheat, millet and canary seed; other cereals.		
1008.10.00	Buckwheat	0.0%	free
1008.20.00	Millet	0.0%	free
1008.30.00	Canary seed	0.0%	free
1008.90.00	Other cereals	0.0%	free
1101.00	Wheat or meslin flour.		
1101.00.10	Within access commitment	\$2.42/tonne	free
11.02	Cereal flours other than of wheat or meslin.		
1102.10.00	Rye flour	0.0%	free
1102.20.00	Maize (corn) flour	6.0%	free
1102.90	Other		
1102.90.11	Barley flour: Within access commitment	4.0%	free
1102.90.20	Rice flour	0.0%	free
1102.90.90	Other	6.0%	free
11.03	Cereal groats, meal and pellets.		
1103.1	Groats and meal:		
1103.11	Of wheat		
1103.11.10	Within access commitment	\$2.42/tonne	free
1103.13.00	Of maize (corn)	0.0%	free
1103.19	Of other cereals		
1103.19.11	Of barley: Within access commitment	3.0%	free
1103.19.90	Other	0.0%	free
1103.20	Pellets		
1103.20.11	Of wheat: Within access commitment	3.5%	free
1103.20.21	Of barley: Within access commitment	3.5%	free
1103.20.90	Other	5.0%	free
11.04			
1104.1	Rolled or flaked grains:		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
1104.12.00	Of oats	0.0%	free
1104.19.11	Of wheat: Within access commitment	3.5%	free
1104.19.21	Of barley: Within access commitment	4.0%	free
1104.19.90	Other	5.0%	free
1104.2	Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	Of oats	5.0%	free
1104.23.00	Of maize (corn)	5.0%	free
1104.29	Of other cereals		
1104.29.11	Of wheat: Within access commitment	3.5%	free
1104.29.21	Of barley: Within access commitment	4.0%	free
1104.29.90	Other	5.0%	free
1104.30	Germ of cereals, whole, rolled, flaked or ground		
1104.30.11	Of wheat: Within access commitment	3.5%	free
1104.30.90	Other	5.0%	free
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.		
1105.10.00	Flour, meal and powder	10.5%	free
1105.20.00	Flakes, granules and pellets	8.5%	free
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.		
1106.10	Of the dried leguminous vegetables of heading 07.13		
1106.10.10	Guar meal	0.0%	free
1106.10.90	Other	6.0%	free
1106.20.00	Of sago or of roots or tubers of heading 07.14	0.0%	free
1106.30.00	Of the products of Chapter 8	0.0%	free
11.07	Malt, whether or not roasted.		
1107.10	Not roasted		
1107.10.11	Whole: Within access commitment	0.31¢/kg	free
1107.10.91	Other: Within access commitment	0.47¢/kg	free
1107.20	Roasted		
1107.20.11	Whole: Within access commitment	0.31¢/kg	free
1107.20.91	Other: Within access commitment	0.0%	free
11.08	Starches; inulin.		
1108.1	Starches		
1108.11	Wheat starch		
1108.11.10	Within access commitment	0.95¢/kg	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
1108.12.00	Maize (corn) starch	0.0%	free
1108.13.00	Potato starch	10.5%	free
1108.14.00	Manioc (cassava) starch	0.0%	free
1108.19	Other starches		
1108.19.11	Barley starch: Within access commitment	0.83¢/kg	free
1108.19.90	Other	1.24¢/kg	free
1108.20.00	Inulin	6.5%	free
1109.00	Wheat gluten, whether or not dried.		
1109.00.10	Within access commitment	7.5%	free
1201.00.00	Soya beans, whether or not broken.	0.0%	free
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		
1202.10.00	In shell	0.0%	free
1202.20.00	Shelled, whether or not broken	0.0%	free
1203.00.00	Copra.	0.0%	free
1204.00.00	Linseed, whether or not broken.	0.0%	free
12.05	Rape or colza seeds, whether or not broken.		
1205.10.00	Low erucic acid rape or colza seeds	0.0%	free
1205.90.00	Other	0.0%	free
1206.00.00	Sunflower seeds, whether or not broken.	0.0%	free
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		
1207.20.00	Cotton seeds	0.0%	free
1207.40.00	Sesamum seeds	0.0%	free
1207.50.00	Mustard seeds	0.0%	free
1207.91.00	Poppy seeds	0.0%	free
1207.99.00	Other	0.0%	free
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
1208.10	Of soya beans		
1208.10.10	Flours	6.0%	free
1208.10.20	Meals	0.0%	free
1208.90	Other		
1208.90.10	Flours	6.0%	free
1208.90.20	Meals	0.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
12.09	Seeds, fruit and spores, of a kind used for sowing.		
1209.10.00	Sugar beet seed	0.0%	free
1209.2	Seeds of forage plants:		
1209.21.00	Lucerne (alfalfa) seed	0.0%	free
1209.22.00	Clover (<i>Trifolium</i> spp.) seed	0.0%	free
1209.23.00	Fescue seed	0.0%	free
1209.24.00	Kentucky blue grass (<i>Poa pratensis</i> L.) seed	0.0%	free
1209.25.00	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	0.0%	free
1209.29.00	Other	0.0%	free
1209.30	Seeds of herbaceous plants cultivated principally for their flowers		
1209.30.10	In packages of a weight of less than 25 g each	5.5%	free
1209.30.20	In bulk or in packages of a weight of 25 g each or more	0.0%	free
1209.9	Other		
1209.91	Vegetable seeds		
1209.91.10	In bulk or in packages of a weight exceeding 500 g each; In packages of a weight of 25 g each or more but not exceeding 500 g each when valued at \$5.50 or more per 500 g	0.0%	free
1209.91.90	Other	5.5%	free
1209.99	Other		
1209.99.10	Tree seed, other than nut trees of Chapter 8; Seeds, in bulk or in packages of a weight exceeding 500 g each; Fruit and spores	0.0%	free
1209.99.20	Seeds, in packages of a weight not exceeding 500 g each	5.5%	free
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	0.0%	free
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	0.0%	free
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		
1211.20	Ginseng roots		
1211.20.10	Herbal "tea" in bags for individual servings	0.0%	free
1211.20.90	Other	0.0%	free
1211.30.00	Coca leaf	0.0%	free
1211.40.00	Poppy straw	0.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
1211.90	Other		
1211.90.10	Herbal "tea" in bags for individual servings	0.0%	free
1211.90.90	Other	0.0%	free
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.		
1212.20.00	Seaweeds and other algae	0.0%	free
1212.9	Other		
1212.91.00	Sugar beet	0.0%	free
1212.99	Other		
1212.99.10	Sugar cane	0.0%	free
1212.99.20	Apricot, peach (including nectarine) or plum stones and kernels	6.5%	free
1212.99.90	Other	0.0%	free
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	0.0%	free
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		
1214.10.00	Lucerne (alfalfa) meal and pellets	10.0%	free
1214.90.00	Other	0.0%	free
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		
1301.20.00	Gum Arabic	0.0%	free
1301.90.00	Other	0.0%	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.		
1302.1	Vegetable saps and extracts:		
1302.11.00	Opium	0.0%	free
1501.00.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	0.0%	free
1502.00.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	2.5%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	7.5%	free
1505.00.00	Wood greases and fatty substances derived therefrom (including lanolin).	0.0%	free
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	7.0%	free
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
1507.10.00	Crude oil, whether or not degummed	4.5%	free
1507.90	Other		
1507.90.10	For use in the manufacture of paints and varnishes	0.0%	free
1507.90.90	Other	9.5%	free
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		
1508.10.00	Crude oil	4.5%	free
1508.90.00	Other	9.5%	free
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		
1509.10.00	Virgin	0.0%	free
1509.90.00	Other	0.0%	free
1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	0.0%	free
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		
1511.10.00	Crude oil	6.0%	free
1511.90	Other		
1511.90.10	Palm oil mid-fractions for use in the manufacture of cocoa butter equivalents	0.0%	free
1511.90.20	Palm oil and its fractions for use in the manufacture of margarine and shortening	0.0%	free
1511.90.90	Other	11.0%	free
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.		
1512.1	Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00	Crude oil	4.5%	free
1512.19	Other		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
1512.19.10	Sunflower-seed oil and fractions thereof	9.5%	free
1512.19.20	Safflower oil and fractions thereof	11.0%	free
1512.2	Cotton-seed oil and its fractions:		
1512.21.00	Crude oil, whether or not gossypol has been removed	4.5%	free
1512.29.00	Other	9.5%	free
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
1513.1	Coconut (copra) oil and its fractions:		
1513.11.00	Crude oil	6.0%	free
1513.19.00	Other	11.0%	free
1513.2	Palm kernel or babassu oil and fractions thereof:		
1513.21.00	Crude oil	6.0%	free
1513.29.10	Palm kernel oil and its fractions for use in the manufacture of margarine and shortening	0.0%	free
1513.29.90	Other	11.0%	free
15.14	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		
1514.1	Low erucic acid rape or colza oil and its fractions:		
1514.11.00	Crude oil	6.0%	free
1514.19.00	Other	11.0%	free
1514.9	Other		
1514.91.00	Crude oil	6.0%	free
1514.99.00	Other	11.0%	free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
1515.1	Linseed oil and its fractions:		
1515.11.00	Crude oil	4.5%	free
1515.19.00	Other	8.0%	free
1515.2	Maize (corn) oil and its fractions:		
1515.21.00	Crude oil	4.5%	free
1515.29.00	Other	9.5%	free
1515.30.00	Castor oil and its fractions	0.0%	free
1515.50	Sesame oil and its fractions		
1515.50.10	Crude oil	6.0%	free
1515.50.90	Other	11.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
1515.90	Other		
1515.90.10	Illipe butter, shea butter, jojoba oil, oiticica oil, cashew nut shell oil and their fractions; Tung Oil and its fractions	0.0%	free
1515.90.91	Other: Crude	6.0%	free
1515.90.99	Other: Other	11.0%	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		
1516.20.20	Palm oil and palm kernel oil, and their fractions, and blends thereof, for use in the manufacture of margarine and shortening	0.0%	free
1516.20.90	Other	11.0%	free
15.18	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 animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		
1518.00.90	Other	8.0%	free
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		
1701.1	Raw sugar not containing added flavouring or colouring matter:		
1701.11	Cane sugar		
1701.11.10	For use by sugar refineries in the production of refined sugar used in the manufacture of wine	0.0%	free
1701.11.20	Not exceeding 96° of polarization	\$22.05/tonne	free
1701.11.30	Exceeding 96° but not exceeding 97° of polarization	\$22.61/tonne	free
1701.11.40	Exceeding 97° but not exceeding 98° of polarization	\$23.18/tonne	free
1701.11.50	Exceeding 98° but not exceeding 99° of polarization	\$25.57/tonne	free
1701.11.60	Exceeding 99° but less than 99.5° of polarization	\$24.69/tonne	free
1701.12	Beet sugar		
1701.12.10	For use by sugar refineries in the production of refined sugar used in the manufacture of wine	0.0%	free
1701.12.90	Other	\$24.69/tonne	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
1701.9	Other		
1701.91.00	Containing added flavouring or colouring matter	\$30.86/tonne	free
1701.99.00	Other	\$30.86/tonne	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.		
1702.1	Lactose and lactose syrup:		
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	6.0%	free
1702.19.00	Other	6.0%	free
1702.20.00	Maple sugar and maple syrup	0.0%	free
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		
1702.30.10	Crystalline dextrose, having a dextrose equivalent of 90% or more but not more than 10% by weight of moisture	0.0%	free
1702.30.90	Other	3.5%	free
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	6.0%	free
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	3.5%	free
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose		
1702.90.11	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion not exceeding 65% by weight of the total syrup	\$11.99/tonne	free
1702.90.12	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 65% but not exceeding 70% by weight of the total syrup	\$13.05/tonne	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
1702.90.13	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 70% but not exceeding 71% by weight of the total syrup	\$13.26/tonne	free
1702.90.14	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 71% but not exceeding 72% by weight of the total syrup	\$13.47/tonne	free
1702.90.15	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 72% but not exceeding 73% by weight of the total syrup	\$13.69/tonne	free
1702.90.16	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 73% but not exceeding 74% by weight of the total syrup	\$13.90/tonne	free
1702.90.17	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 74% but not exceeding 75% by weight of the total syrup	\$14.11/tonne	free
1702.90.18	Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg: Containing reducing sugars after inversion exceeding 75% by weight of the total syrup	\$15.17/tonne	free
1702.90.20	Artificial honey, whether or not mixed with natural honey	2.12¢/kg	free
1702.90.30	Other invert sugars and other sugar syrups	\$4.52/tonne	free
1702.90.50	Colouring caramels	8.5%	free
1702.90.60	Other sucrose sugars	\$26.67/tonne	free
1702.90.90	Other	11.0%	free
17.03	Molasses resulting from the extraction or refining of sugar.		
1703.10	Cane molasses		
1703.10.10	Powder with admixture other than colouring or anti-caking agents	12.5%	free
1703.10.90	Other	0.0%	free
1703.90	Other		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
1703.90.10	Powder with admixture other than colouring or anti-caking agents	12.5%	free
1703.90.90	Other	0.0%	free
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	0.0%	free
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	0.0%	free
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
2001.90	Other		
2001.90.10	Onions	8.0%	free
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
2002.10.00	Tomatoes, whole or in pieces	11.5%	free
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
2003.10.00	Mushrooms of the genus Agaricus	17.0%	free
2003.20.00	Truffles	0.0%	free
2003.90.00	Other	17.0%	free
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.		
2004.90	Other vegetables and mixtures of vegetables		
2004.90.11	Baby carrots (of a length not exceeding 11 cm) and Brussels sprouts: Baby carrots (of a length not exceeding 11 cm)	14.5%	free
2004.90.12	Baby carrots (of a length not exceeding 11 cm) and Brussels sprouts: Brussels sprouts	14.5%	free
2004.90.20	Asparagus	14.0%	free
2004.90.30	Broccoli and cauliflowers	17.0%	free
2004.90.91	Other: Artichokes (globe or Chinese), bamboo shoots, cactus leaves (nopales), cardoons, chickpeas (garbanzos), cilantro (Chinese or Mexican parsley or Yen Sai), jicama, leaf chervils, malanga, okra, peas (Angola, catjang, no-eye, pigeon), spinach, tamarillos (tree tomatoes), tarragon, tomatillos, topedos and verdolagas	0.0%	free
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
2005.10.00	Homogenized vegetables	8.0%	free
2005.40.00	Peas (Pisum sativum)	8.0%	free
2005.5	Beans (Vigna spp., Phaseolus spp.):		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
2005.51	Beans, shelled		
2005.51.10	Red bean paste for use in the manufacture of food products	0.0%	free
2005.51.90	Other	8.0%	free
2005.59.00	Other	8.0%	free
2005.60.00	Asparagus	14.0%	free
2005.70	Olives		
2005.70.10	Olives sulphured or in brine but not in glass jars;Ripe olives in brine	0.0%	free
2005.70.90	Other	8.0%	free
2005.9	Other vegetables and mixtures of vegetables:		
2005.99	Other		
2005.99.90	Other	8.0%	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:		
2008.19	Other, including mixtures		
2008.19.10	Almonds and pistachio nuts	0.0%	free
2008.19.90	Other	6.0%	free
2008.20.00	Pineapples	0.0%	free
2008.30.00	Citrus fruit	0.0%	free
2008.40	Pears		
2008.40.10	Pulp	6.0%	free
2008.40.20	Chips	9.5%	free
2008.40.90	Other	9.5%	free
2008.50	Apricots		
2008.50.10	Pulp	6.0%	free
2008.50.90	Other	9.5%	free
2008.60	Cherries		
2008.60.10	Pulp	6.0%	free
2008.60.90	Other	12.5%	free
2008.70	Peaches, including nectarines		
2008.70.10	Pulp	6.0%	free
2008.70.90	Other	8.0%	free
2008.80.00	Strawberries	8.5%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
2008.9	Other, including mixtures other than those of subheading 2008.19:		
2008.92	Mixtures		
2008.92.10	Consisting of two or more of akalas, akees, anchovy pears, apple-pears, avocados, bananas, bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), citrus fruit, dasheens (taros), dates, durians, feijoas, figs, fu quas (balsam pears), genipes, ginger, guavas, imbus, jujubes, kiwi fruit, lady apples, litchis (lychees), loquats, magueys, mammees (mammeas), mangoes, mangosteens, manioc (cassava or yucca root), papaws (papayas), passion fruit, pawpaws, persimmons, pineapples, plantains, plumcots, prickly pears, pomegranates, quinces, rangpurs, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, uglifruit, watermelons or yams	0.0%	free
2008.92.90	Other	6.0%	free
2008.99	Other		
2008.99.10	Apple chips	4.0%	free
2008.99.20	Apples, other than pulp	4.0%	free
2008.99.30	Akalas, akees, anchovy pears, apple-pears, avocados, bananas, banana chips (thin banana slices fried or otherwise prepared whether or not salted, sweetened or otherwise flavoured), bread fruit, carambolas, chayotes, cherimoyas (Jamaica apples), dasheens (taros), dates, durians, feijoas, figs, fu quas (balsam pears), genipes, ginger, guavas, imbus, jujubes, kiwi fruit, lady apples, litchis (lychees), loquats, magueys, mammees (mammeas), mangoes, mangosteens, manioc (cassava or yucca root), papaws (papayas), passion fruit, pawpaws, persimmons, plantains, plumcots, prickly pears, pomegranates, quinces, raisins, rangpurs, sapatas, star-apples, sweet potatoes, tamarinds, tangelos, Thompson seedless grapes, uglifruit, watermelons and yams	0.0%	free
2008.99.40	Melons of the genus cucumis melo, cubes, in syrup	6.0%	free
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
2009.1	Orange juice:		
2009.11	Frozen		
2009.11.10	Unsweetened concentrate, of a Brix value not less than 58, for use in the manufacture of citrus fruit juices or beverages	0.0%	free
2009.11.90	Other	0.0%	free
2009.12.00	Not frozen, of a Brix value not exceeding 20	0.0%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
2009.19	Other		
2009.19.10	Dehydrated; Unsweetened concentrate, of a Brix value not less than 58, for use in the manufacture of citrus fruit juices	0.0%	free
2009.19.90	Other	0.0%	free
2009.21.00	Of a Brix value not exceeding 20	0.0%	free
2009.29.00	Other	0.0%	free
2009.31.00	Of a Brix value not exceeding 20	0.0%	free
2009.39.00	Other	0.0%	free
2009.41.00	Of a Brix value not exceeding 20	0.0%	free
2009.49.00	Other	0.0%	free
2009.50.00	Tomato juice	12.5%	free
2009.6	Grape juice (including grape must):		
2009.61	Of a Brix value not exceeding 30		
2009.61.10	Grape juice for wine-making	0.0%	free
2009.61.90	Other	9.5%	free
2009.69	Other		
2009.69.10	Grape concentrate, of a Brix value not less than 68, for use in the manufacture of fruit juices or beverages; Grape juice for wine-making	0.0%	free
2009.69.90	Other	9.5%	free
2009.7	Apple juice:		
2009.71	Of a Brix value not exceeding 20		
2009.71.10	Reconstituted	9.35¢/litre but not less than 8.5%	free
2009.71.90	Other	4.0%	free
2009.79.10	Concentrated	9.35¢/litre but not less than 8.5%	free
2009.79.90	Other	4.0%	free
2009.80	Juice of any other single fruit or vegetable		
2009.80.11	Of a fruit: Prunes	0.0%	free
2009.80.19	Of a fruit: Other	0.0%	free
2009.80.20	Of a vegetable	9.5%	free
2009.90	Mixtures of juices		
2009.90.10	Of citrus fruit juices, dehydrated	0.0%	free
2009.90.20	Of orange and grapefruit juices, other than dehydrated	0.0%	free
2009.90.30	Of other fruit juices, whether or not dehydrated	6.0%	free
2009.90.40	Of vegetable juices	9.5%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
2204.10	Sparkling wine		
2204.10.10	Of an alcoholic strength by volume not exceeding 22.9% vol	37.4¢/litre	free
2204.10.90	Other	37.4¢/litre	free
2204.2	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	In containers holding 2 litres or less		
2204.21.10	Wine, of an alcoholic strength by volume not exceeding 13.7% vol	3.74¢/litre	free
2204.21.21	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9%: Of an alcoholic strength by volume not exceeding 14.9% vol	9.35¢/litre	free
2204.21.22	Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	10.33¢/litre	free
2204.21.23	Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	11.31¢/litre	free
2204.21.24	Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	12.29¢/litre	free
2204.21.25	Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	13.28¢/litre	free
2204.21.26	Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	14.25¢/litre	free
2204.21.27	Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	15.24¢/litre	free
2204.21.28	Wine, of an alcoholic strength by volume exceeding 13.7% vol: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	16.22¢/litre	free
2204.21.31	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol	17.20¢/litre	free
2204.21.32	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol	17.20¢/litre	free
2204.21.41	Grape must with fermentation prevented or arrested by the addition of alcohol: Of an alcoholic strength by volume not exceeding 22.9% vol	\$1.10/litre plus 15%	free
2204.21.49	Grape must with fermentation prevented or arrested by the addition of alcohol: Other	\$1.10/litre plus 15%	free
2204.29	Other		

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
2204.29.10	Wine, of an alcoholic strength by volume not exceeding 13.7% vol	2.82¢/litre	free
2204.29.21	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume not exceeding 14.9% vol	7.04¢/litre	free
2204.29.22	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 14.9% vol but not exceeding 15.9% vol	7.78¢/litre	free
2204.29.23	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 15.9% vol but not exceeding 16.9% vol	8.52¢/litre	free
2204.29.24	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 16.9% vol but not exceeding 17.9% vol	9.25¢/litre	free
2204.29.25	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 17.9% vol but not exceeding 18.9% vol	10¢/litre	free
2204.29.26	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 18.9% vol but not exceeding 19.9% vol	10.73¢/litre	free
2204.29.27	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 19.9% vol but not exceeding 20.9% vol	11.48¢/litre	free
2204.29.28	Wine, of an alcoholic strength by volume exceeding 13.7% vol but not exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 20.9% vol but not exceeding 21.9% vol	12.21¢/litre	free
2204.29.31	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 21.9% vol but not exceeding 22.9% vol	12.95¢/litre	free
2204.29.32	Wine, of an alcoholic strength by volume exceeding 21.9% vol: Of an alcoholic strength by volume exceeding 22.9% vol	12.95¢/litre	free
2204.29.41	Grape must with fermentation prevented or arrested by the addition of alcohol: Of an alcoholic strength by volume not exceeding 22.9% vol	\$1.41/litre plus 19%	free
2204.29.49	Grape must with fermentation prevented or arrested by the addition of alcohol: Other	\$1.41/litre plus 19%	free
2204.30	Other grape must		
2204.30.10	Of an alcoholic strength by volume not exceeding 22.9% vol	\$1.41/litre plus 19%	free
2204.30.90	Other	\$1.41/litre plus 19%	free

Tariff Line	Description of products	Most Favoured Nation Applied Rate	Offered Rate of Duty
23.09	Preparations of a kind used in animal feeding.		
2309.10.00	Dog or cat food, put up for retail sale	3.5%	free
2309.90.39	Complete feeds and feed supplements, including concentrates: Other	0.0%	free
24.01	Unmanufactured tobacco; tobacco refuse.		
2401.10	Tobacco, not stemmed/stripped		
2401.10.10	For use as wrappers in the manufacture of cigars	0.0%	free
2401.10.91	Other: Turkish type	2.5%	free
2401.10.99	Other: Other	5.5%	free
2401.20.10	Wrapper tobacco for use in the manufacture of cigars	8.0%	free
2401.20.90	Other	8.0%	free
2401.30.00	Tobacco refuse	6.5%	free
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	8.0%	free
2402.20.00	Cigarettes containing tobacco	12.5%	free
2402.90.00	Other	6.5%	free
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.		
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	4.0%	free
2403.91	Homogenized" or reconstituted" tobacco		
2403.91.10	Suitable for use as wrapper tobacco	5.0%	free
2403.91.20	Processed leaf tobacco suitable for use as cigar binders	10.0%	free
2403.91.90	Other	13.0%	free
2403.99	Other		
2403.99.10	Snuff	5.0%	free
2403.99.20	Manufactured tobacco substitutes not containing tobacco	9.5%	free
2403.99.90	Other	9.5%	free

Note:

Please note that concessions apply only to the tariff lines listed in this Annex. Headings and/or subheadings were included for descriptive purposes only.

Annex 2

Reductions of customs duties granted by Iceland to Canada

Heading No.	Icelandic Harmonized System Code	Description of products	Duty for Canada
ex Chapter 4		Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included:	
0409		Natural honey	free
0410		Edible products of animal origin, not elsewhere specified or included	free
Chapter 5		Products of animal origin, not elsewhere specified or included	free
ex Chapter 6		Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage:	
0601		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 1212	free
ex 0602		Other live plants (including their roots), cuttings and slips; mushroom spawn:	
		- Other than other potted indoor plants not exceeding 1 m in height (tariff heading 0602.9095)	free
ex 0603		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	
		- Other than fresh carnations imported from 1 May – 30 November (tariff heading 0603.1002) and other fresh cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes (tariff heading 0603.1009)	free
0604		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	free
ex Chapter 7		Edible vegetables and certain roots and tubers	
0702		Tomatoes, fresh or chilled	free
ex 0703		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	
	0703.10	-Onions and shallots, fresh or chilled	free
	0703.20	-Garlic, fresh or chilled	free
	0703.9009	-- Other	free

Heading No.	Icelandic Harmonized System Code	Description of products	Duty for Canada
ex 0704		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:	
	0704.2000	- Brussels sprouts	free
	0704.9005	-- Curly kale (<i>brassica oleracea acepjala</i>)	free
	0704.9009	-- Other	free
0705		Lettuce(<i>lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled	free
ex 0706		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:	
	0706.9009	- Other	free
0707		Cucumbers and gherkins, fresh or chilled	free
0708		Leguminous vegetables, shelled or unshelled, fresh or chilled	free
ex 0709		Other vegetables, fresh or chilled:	
	0709.10	- Globe artichokes, fresh or chilled	free
	0709.20	- Asparagus, fresh or chilled	free
	0709.30	- Aubergines (egg-plants)	free
	0709.52	--Truffles, fresh or chilled	free
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	free
	0709.70	-Spinach, N-Z spinach and orache spinach (garden spinach), fresh or chilled	free
	0709.9001	--Sweet corn	free
	0709.9002	-- Courgettes	free
	0709.9003	--Olives	free
	0709.9004	-- Parsley (percille)	free
	0709.9009	-- Other	free
ex 0710		Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
		Other than – Potatoes	free
0711		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	free
0712		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	free
0713		Dried leguminous vegetables, shelled, whether or not skinned or split	free
0714		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith	free

Heading No.	Icelandic Harmonized System Code	Description of products	Duty for Canada
Chapter 8		Edible fruit and nuts; peel of citrus fruit or melons	free
Chapter 9		Coffee, tea, maté and spices	free
ex Chapter 10		Cereals:	
		Other than for animal feeding	free
ex Chapter 11		Products of the milling industry; malt; starches; inulin; wheat gluten:	
		Other than for animal feeding	free
ex Chapter 12		Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder:	
		Other than for animal feeding	free
Chapter 13		Lac; gums, resins and other vegetable saps and extracts	free
Chapter 14		Vegetable plaiting materials; vegetable products not elsewhere specified or included	free
ex Chapter 15		Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes:	
1501		Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	free
1502		Fats of bovine animals, sheep or goats, other than those of heading 1503	free
1503		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	free
1505		Wool grease and fatty substances derived therefrom (including lanolin)	free
1506		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	free
1507		Soya-bean oil and its fractions, whether or not refined, but not chemically modified	free
1508		Ground-nut oil and its fractions, whether or not refined, but not chemically modified	free
1509		Olive oil and its fractions, whether or not refined, but not chemically modified	free
1510		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 1509	free
1511		Palm oil and its fractions, whether or not refined, but not chemically modified	free
1512		Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified	free

Heading No.	Icelandic Harmonized System Code	Description of products	Duty for Canada
1513		Coconut (coba), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	free
1514		Rape, colza or mustard oil and their fractions whether or not refined, but not chemically modified	free
1515		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	free
ex1516		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:	
		Other than Animal fats and oil and their fractions	free
1518		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 No 1516; 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	free
1520		Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes	free
1521		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	free
1522		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	free
ex Chapter 17		Sugars and sugar confectionery:	
1701		Cane or beet sugar and chemically pure sucrose, in solid form	free
1702		Other sugars, including chemically pure lactose, maltose, lucese and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	free
ex 1703		Molasses resulting from the extraction or refining of sugar:	
		Other than for animal feeding	free
ex Chapter 18		Cocoa and cocoa preparations:	
1801		Cocoa beans, whole or broken, raw or roasted	free
1802		Cocoa shells, husks, skins and other cocoa waste	free
1803		Cocoa paste, whether or not defatted	free
1804		Cocoa butter, fat and oil	free
1805		Cocoa powder, not containing added sugar or other sweetening matter	free

Heading No.	Icelandic Harmonized System Code	Description of products	Duty for Canada
ex Chapter 20		Preparations of vegetables, fruit, nuts or other parts of plants:	
ex2001		Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	2001.1000	- Cucumbers and gherkins	free
		- Other:	
	2001.9001	-- Sweet corn (<i>Zea mays var. saccharata</i>)	free
	2001.9002	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	free
	2001.9005	-- Onion	free
	2001.9009	-- Other	free
2002		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	free
2003		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	free
ex2004		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
	2004.1004	-- Potato chips	46%
	2004.9002	-- Globe artichokes	free
	2004.9003	-- Green or black olives	free
	2004.9004	-- Green peas and beans	free
	2004.9005	-- Preparations with a basis of flours of leguminous plants	free
	2004.9009	-- Other	free
ex2005		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
	2005.1000	- Homogenised vegetables	free
	2005.4000	- Peas (<i>Pisum sativum</i>)	free
		- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
	2005.5100	-- Beans, shelled	free
	2005.5900	-- Other	free
	2005.6000	- Asparagus	free
	2005.7000	- Olives	free
		- Other vegetables and mixtures of vegetables:	
	2005.9009	-- Other	free
2006		Fruit, nuts, fruit-peel other parts of plants, preserved by sugar (drained, glacé or crystallised)	free
2007		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	free
2008		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	free
2009		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	free

Heading No.	Icelandic Harmonized System Code	Description of products	Duty for Canada
ex Chapter 22		Beverages, spirits and vinegar	
2201		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	free
2204		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	free
ex 2309		Preparations of a kind used in animal feeding:	
	2309.1000	- Dog or cat food, put up for retail sale	free
	2309.9003	-- Premixes prepared for animal feeding	free
Chapter 24		Tobacco and manufactured tobacco substitutes	free