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GENERAL AGREEMENT ON TARIFFS AND TRADE

Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Addendum

Legislation of Canada

The attached legislation received Royal assent on 28 December 1984.

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1st Session, 33rd Parliament,
33 Elizabeth II, 1984

1^{re} session, 33^e législature,
33 Elizabeth II, 1984

THE HOUSE OF COMMONS OF CANADA

CHAMBRE DES COMMUNES DU CANADA

BILL C-9

PROJET DE LOI C-9

An Act to amend the Customs Act and the
Customs Tariff

Loi modifiant la Loi sur les douanes et le
Tarif des douanes

Her Majesty, by and with the advice and
consent of the Senate and House of Com-
mons of Canada, enacts as follows:

R.S., c. C-40; c.
32 (2nd Supp.);
1972, c. 17;
1973-74, c. 39;
1974-75-76,
cc. 5, 48;
1976-77, c. 38;
1978-79, c. 11;
1984, cc. 9, 17

PART I

CUSTOMS ACT

1. Section 26 of the *Customs Act* is
repealed and the following substituted
therefor:

When entry not
perfect

“26. No entry shall, except in cases in
which it is otherwise provided by this Act
or by regulation of the Governor in Coun-
cil, be deemed perfect unless a sufficient 10
invoice of the goods to be entered has been
produced to the collector as required by
this Act.”

2. Sections 35 to 44 of the said Act are
repealed and the following substituted 15
therefor:

“Interpretation”

Definitions

35. (1) In this section and sections 35.1
to 44.1,

“computed value” means, in respect of
goods, the value of the goods determined 20
in accordance with section 41;

“country of export” means, in respect of
goods, the country from which the goods
are shipped directly to Canada;

“computed
value”
“valeur
reconstituée”

“country of
export”
“pays
d’exportation”

PARTIE I

LOI SUR LES DOUANES

1. L'article 26 de la *Loi sur les douanes*
est abrogé et remplacé par ce qui suit :

S.R., c. C-40; c.
32 (2^e suppl.);
1972, c. 17;
1973-74, c. 39;
1974-75-76, c.
5, 48; 1976-77,
c. 38; 1978-79,
c. 11; 1984, c.
9, 17

“26. Sauf dans les cas où la présente loi
ou un règlement du gouverneur en conseil
en dispose autrement, aucune déclaration
n'est censée définitive à moins qu'une fac-
ture suffisante des marchandises qui doi- 10
vent être déclarées n'ait été présentée au
receveur conformément à la présente loi.”

Déclaration non
définitive

2. Les articles 35 à 44 de la même loi sont
abrogés et remplacés par ce qui suit :

“Définitions, assimilation et personnes liées”

35. (1) Les définitions qui suivent s'ap- 15 Définitions
pliquent au présent article et aux articles
35.1 à 44.1.

«importer» Importer au Canada.

“importer”
“import”

«marchandises de même nature ou de
même espèce» En matière d'évaluation 20
de marchandises importées, celles qui :

“marchandises
de même nature
ou de même
espèce”
“goods of the
same...”

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"deductive value"
"valeur de références"

"goods of the same class or kind"
"marchandises de même nature..."

"identical goods"
"marchandises identiques"

"import"
"importe"

"deductive value" means, in respect of goods, the value of the goods determined in accordance with subsection 40(2);

"goods of the same class or kind", in relation to goods being appraised, means 5 imported goods that

- (a) are within a group or range of imported goods produced by a particular industry or industry sector that includes identical goods and 10 similar goods in relation to the goods being appraised, and
- (b) for the purposes of
 - (i) section 40, were produced in any country and exported from any 15 country, and
 - (ii) section 41, were produced in and exported from the same country as the country in and from which the goods being appraised 20 were produced and exported;

"identical goods", in relation to goods being appraised, means imported goods that

- (a) are the same in all respects, 25 including physical characteristics, quality and reputation, as the goods being appraised, except for minor differences in appearance that do not affect the value of the goods,
- (b) were produced in the same country as the country in which the goods being appraised were produced, and
- (c) were produced by or on behalf of the person by or on behalf of whom 35 the goods being appraised were produced,

but does not include imported goods where engineering, development work, art work, design work, plans or sketches 40 undertaken in Canada were supplied, directly or indirectly, by the purchaser of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for 45 export of those imported goods;

"import" means import into Canada;

a) d'une part sont classées dans un groupe ou une gamme de marchandises importées produites par une branche de production particulière ou un secteur particulier d'une branche de 5 production qui comprend des marchandises identiques et semblables aux marchandises à évaluer;

- b) d'autre part, en cas d'application :
 - (i) de l'article 40, ont été produites 10 dans n'importe quel pays et exportées de n'importe quel pays,
 - (ii) de l'article 41, ont été produites dans le même pays que les marchandises à évaluer et exportées du 15 pays de production et d'exportation de celles-ci.

«marchandises identiques» En matière d'évaluation de marchandises, les marchandises importées qui concurrem- 20 ment :

- a) sont les mêmes à tous égards que les marchandises à évaluer, notamment quant aux caractéristiques physiques, à la qualité et à la réputation, 25 abstraction faite des différences mineures d'aspect qui n'affectent pas leur valeur,
- b) ont été produites dans le même pays que les marchandises à évaluer, 30
- c) ont été produites par ou pour le producteur des marchandises à évaluer ou la personne pour qui ces dernières ont été produites,

à l'exclusion des marchandises importées qui incorporent ou comportent des travaux d'ingénierie, d'étude, d'art, d'esthétique industrielle, plans ou croquis exécutés au Canada et fournis, directement ou indirectement, sans frais ou à 40 coût réduit, par l'acheteur des marchandises en vue de leur production et de leur vente à l'exportation.

«marchandises semblables» En matière d'évaluation de marchandises, les mar- 45 chandises importées qui concurrem- sembler les «marchandises semblables» "similar..."

- a) ressemblent beaucoup, quant à leurs matières et composants et à leurs caractéristiques, aux marchandises à évaluer,

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"person" «personne»	"person" includes any corporation wherever and however incorporated, a partnership and an association;	b) sont en mesure d'accomplir les mêmes fonctions que les marchandises à évaluer et leur sont commercialement interchangeables,
"prescribed" Version anglaise seulement	"prescribed" means prescribed by regulation of the Governor in Council; 5	c) ont été produites dans le même pays que les marchandises à évaluer, d) ont été produites par ou pour le producteur des marchandises à évaluer ou la personne pour qui ces dernières ont été produites, 10
"price paid or payable" «prix payé ou...»	"price paid or payable", in respect of the sale of goods for export to Canada, means the aggregate of all payments made or to be made, directly or indirectly, in respect of the goods by the purchaser to or for the benefit of the vendor; 10	à l'exclusion des marchandises importées qui incorporent ou comportent des travaux d'ingénierie, d'étude, d'art, d'esthétique industrielle, plans ou croquis exécutés au Canada et fournis, directement ou indirectement, sans frais ou à coût réduit, par l'acheteur des marchandises en vue de leur production et de leur vente à l'exportation.
"produce" «produire»	"produce" includes grow, manufacture and mine;	«pays d'exportation» En matière de marchandises, le pays d'où elles sont expédiées directement au Canada. 20 •pays d'exportation "country of..."
"similar goods" «marchandises semblables»	"similar goods", in relation to goods being appraised, means imported goods that (a) closely resemble the goods being appraised in respect of their component materials and characteristics, (b) are capable of performing the same functions as, and of being commercially interchangeable with, the goods being appraised, (c) were produced in the same country as the country in which the goods being appraised were produced, and (d) were produced by or on behalf of the person by or on behalf of whom the goods being appraised were produced, 30	•personne S'entend également des personnes morales, quel qu'en soit le lieu ou le mode de constitution, des sociétés de personnes et des associations. 25 •personne "person"
	but does not include imported goods where engineering, development work, art work, design work, plans or sketches undertaken in Canada were supplied, directly or indirectly, by the purchaser of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods; 35	•prix payé ou à payer En cas de vente de marchandises pour l'exportation au Canada, la somme de tous les versements effectués ou à effectuer par l'acheteur directement ou indirectement au vendeur ou à son profit, en paiement des marchandises. 30 •prix payé ou à payer "price paid or..."
"sufficient information" «renseignements...»	"sufficient information", in respect of the determination of any amount, difference or adjustment, means objective and quantifiable information that establishes the accuracy of the amount, difference or adjustment; 40	•produire A, entre autres, le sens de cultiver, fabriquer et extraire. 35 •produire "produce"
"transaction value" «valeur transactionnelle»	"transaction value" in respect of goods, means the value of the goods determined in accordance with subsection 37(4). 45	•renseignements suffisants Renseignements objectifs et quantifiables permettant, quand il s'agit de déterminer un montant, une différence ou un ajustement, de les chiffrer avec exactitude. 40 •renseignements suffisants "sufficient..."
		•valeur reconstituée En matière de marchandises, la valeur de celles-ci déterminée conformément à l'article 41. 45 •valeur reconstituée "computed..."
		•valeur de référence En matière de marchandises, la valeur de celles-ci déterminée conformément au paragraphe 40(2). 45 •valeur de référence "deductive..."
		•valeur transactionnelle En matière de marchandises, la valeur de celles-ci 45 •valeur transactionnelle "transaction..."

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Goods deemed
to be identical
goods or similar
goods

(2) For the purposes of this section and sections 35.1 to 44.1, where there are no identical goods or similar goods, as the case may be, in relation to goods being appraised but there are goods that would be identical goods or similar goods, as the case may be, if they were produced by or on behalf of the person by or on behalf of whom the goods being appraised were produced, those goods shall be deemed to be identical goods or similar goods, as the case may be.

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déterminée conformément au paragraphe 37(4).

(2) Pour l'application du présent article et des articles 35.1 à 44.1, à défaut de marchandises identiques ou semblables, selon le cas, aux marchandises à évaluer, sont considérées comme semblables ou identiques les marchandises qui l'auraient effectivement été si elles avaient été produites par ou pour le producteur des marchandises à évaluer.

Assimilation à
des marchan-
dises identiques
ou semblables

Related persons

(3) For the purposes of sections 35.1 to 44.1, persons are related to each other if

- (a) they are individuals connected by blood relationship, marriage or adoption within the meaning of subsection 251(6) of the *Income Tax Act*; 15
- (b) one is an officer or director of the other; 20
- (c) each such person is an officer or director of the same two corporations, associations, partnerships or other organizations;
- (d) they are partners; 25
- (e) one is the employer of the other;
- (f) they directly or indirectly control or are controlled by the same person;
- (g) one directly or indirectly controls or is controlled by the other; 30
- (h) any other person directly or indirectly owns, holds or controls five per cent or more of the outstanding voting stock or shares of each such person; or
- (i) one directly or indirectly owns, holds 35 or controls five per cent or more of the outstanding voting stock or shares of the other.

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(3) Pour l'application des articles 35.1 à 44.1, sont liées entre elles les personnes suivantes :

- a) les personnes physiques liées par les liens du sang, du mariage ou de l'adoption au sens du paragraphe 251(6) de la *Loi de l'impôt sur le revenu*; 15
- b) le dirigeant ou l'administrateur et celui qui est dirigé ou administré; 20
- c) les dirigeants ou administrateurs communs de deux personnes morales, associations, sociétés de personnes ou autres organisations;
- d) les associés; 25
- e) l'employeur et son employé;
- f) les personnes qui, directement ou indirectement, contrôlent la même personne ou sont contrôlées par la même personne; 30
- g) deux personnes dont l'une contrôle l'autre directement ou indirectement;
- h) plusieurs personnes dont une même personne possède, détient ou contrôle directement ou indirectement au moins cinq pour cent des actions ou parts émises et assorties du droit de vote; 35
- i) deux personnes dont l'une possède, détient ou contrôle directement ou indirectement au moins cinq pour cent des actions ou parts émises et assorties du droit de vote de l'autre.

Personnes liées

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Determination of value for duty	<i>Determination of Value for Duty</i>	<i>Détermination de la valeur en douane</i>	Détermination de la valeur en douane
Primary basis of appraisal	<p>35.1 The value for duty of imported goods shall be determined in accordance with sections 36 to 44.1</p> <p>Order of Consideration of Methods of Valuation</p> <p>36. (1) The value for duty of goods shall be appraised on the basis of the transaction value of the goods in accordance with the conditions set out in section 37.</p>	<p>35.1 La valeur en douane des marchandises importées est déterminée conformément aux articles 36 à 44.1</p> <p>Ordre d'application des méthodes d'évaluation</p> <p>36. (1) La valeur en douane des marchandises est déterminée sur la base de leur valeur transactionnelle lorsqu'elle répond aux exigences visées à l'article 37.</p>	<p>Base principale de l'évaluation</p>
Subsidiary bases of appraisal	<p>(2) Where the value for duty of goods is not appraised in accordance with subsection (1), it shall be appraised on the basis of the first of the following values, considered in the order set out herein, that can be determined in respect of the goods and that can, under sections 38 to 41, be the basis on which the value for duty of the goods is appraised:</p> <ul style="list-style-type: none"> (a) the transaction value of identical goods that meets the requirements set out in section 38; (b) the transaction value of similar goods that meets the requirements set out in section 39; (c) the deductive value of the goods; and (d) the computed value of the goods. <p>(3) Notwithstanding subsection (2), on the written request of the importer of any goods being appraised made prior to the commencement of the appraisal of those goods, the order of consideration of the values referred to in paragraphs (2)(c) and (d) shall be reversed.</p> <p>(4) Where the value for duty of goods is not appraised on the basis of any of the 35 values referred to in paragraphs (2)(a) to (d), the value for duty of those goods shall be appraised under section 42.</p>	<p>(2) Lorsque la valeur en douane des marchandises n'est pas déterminée par application du paragraphe (1), elle est déterminée en utilisant les valeurs ci-après qui peuvent constituer la base de l'évaluation par l'application des articles 38 à 41, prises dans l'ordre où elles s'appliquent :</p> <ul style="list-style-type: none"> a) la valeur transactionnelle de marchandises identiques répondant aux exigences visées à l'article 38; b) la valeur transactionnelle de marchandises semblables répondant aux exigences visées à l'article 39; c) la valeur de référence des marchandises; d) la valeur reconstituée des marchandises. <p>(3) Nonobstant le paragraphe (2), à la demande écrite de l'importateur des marchandises à évaluer présentée avant le début de l'évaluation, l'ordre d'applicabilité des valeurs visées aux alinéas (2)c) et d) est inversé.</p> <p>(4) En cas d'inapplicabilité des alinéas (2)a) à d), la valeur en douane des marchandises est déterminée par l'application de l'article 42.</p>	<p>Bases secondaires de l'évaluation</p>
Request of Importer			
Residual basis of appraisal			
Transaction value as primary basis of appraisal	<p>37. (1) Subject to subsection (6), the value for duty of goods is the transaction value of the goods if the goods are sold for export to Canada and the price paid or</p>	<p>37. (1) Sous réserve du paragraphe (6), la valeur en douane des marchandises est leur valeur transactionnelle si elles sont vendues pour l'exportation au Canada et le</p>	<p>Valeur transactionnelle servant de base principale d'évaluation</p>

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payable for the goods can be determined and if

(a) there are no restrictions respecting the disposition or use of the goods by the purchaser thereof, other than restrictions that

- (i) are imposed by law,
- (ii) limit the geographical area in which the goods may be resold, or
- (iii) do not substantially affect the value of the goods;

(b) the sale of the goods by the vendor to the purchaser or the price paid or payable for the goods is not subject to some condition or consideration, with respect to the goods, in respect of which a value cannot be determined;

(c) where any part of the proceeds of any subsequent resale, disposal or use of the goods by the purchaser thereof is to accrue, directly or indirectly, to the vendor, the price paid or payable for the goods includes the value of that part of the proceeds or such price is adjusted in accordance with subparagraph (5)(a)(v); and

(d) the purchaser and the vendor of the goods are not related to each other at the time the goods are sold for export or, where the purchaser and the vendor are related to each other at that time,

- (i) their relationship did not influence the price paid or payable for the goods, or
- (ii) the importer of the goods demonstrates that the transaction value of the goods meets the requirement set out in subsection (3).

Procedure in application of paragraph (1)(d)

(2) In the application of paragraph (1)(d), where the purchaser and the vendor of goods being appraised are related to each other at the time the goods are sold for export and the officer who is appraising the value for duty of the goods has grounds to believe that the requirement set out in subparagraph (1)(d)(i) is not met, the officer shall notify the importer of the goods of such grounds and, on the written request of the importer, the notification shall be in writing.

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prix payé ou à payer est déterminable et si les conditions suivantes sont réunies :

a) il n'existe pas de restriction concernant la cession ou l'utilisation des marchandises par l'acheteur, autre qu'une restriction qui :

- (i) soit est imposée par la loi,
- (ii) soit limite la zone géographique dans laquelle les marchandises peuvent être revendues,
- (iii) soit n'affecte pas substantiellement la valeur des marchandises;

b) la vente des marchandises à l'acheteur ou le prix payé ou à payer pour celles-ci n'est pas subordonné à des conditions ou à des prestations dont la valeur n'est pas déterminable en ce qui concerne les marchandises à évaluer;

c) aucune partie du produit de toute revente, disposition ou utilisation ultérieure des marchandises par l'acheteur ne revient directement ou indirectement au vendeur, sauf s'il a été tenu compte de cette ristourne dans le prix payé ou à payer ou si ce prix est ajusté conformément au sous-alinéa (5)a)(v);

d) l'acheteur et le vendeur ne sont pas liés au moment de la vente des marchandises pour l'exportation ou, s'ils le sont,

- (i) soit que le lien qui les unit n'a pas influencé le prix payé ou à payer,
- (ii) soit que l'importateur démontre que la valeur transactionnelle des marchandises à évaluer répond aux exigences visées au paragraphe (3). 35

Procédure relative à l'application de l'alinea (1)d)

(2) Pour l'application de l'alinea (1)d), lorsque l'acheteur et le vendeur des marchandises à évaluer sont liés au moment de la vente des marchandises pour l'exportation, l'agent qui évalue la valeur en douane des marchandises, ayant des motifs de croire qu'il n'est pas satisfait aux exigences visées au sous-alinéa (1)d)(i), doit aviser l'importateur des marchandises de ces motifs et sur demande écrite de celui-ci, il doit l'aviser par écrit.

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Requirement
for accepting
transaction
value where
purchaser and
vendor related

(3) For the purposes of subparagraph (1)(d)(ii), the transaction value of goods being appraised shall, taking into consideration any relevant factors including, without limiting the generality of the foregoing, such factors and differences as may be prescribed, closely approximate one of the following values that is in respect of identical goods or similar goods exported at the same or substantially the same time as the 10 goods being appraised and is the value for duty of the goods to which it relates:

- (a) the transaction value of identical goods or similar goods in a sale of those goods for export to Canada between a 15 vendor and purchaser who are not related to each other at the time of the sale;
- (b) the deductive value of identical goods or similar goods; or
- (c) the computed value of identical 20 goods or similar goods.

(4) The transaction value of goods shall be determined by ascertaining the price paid or payable for the goods when the goods are sold for export to Canada and 25 adjusting the price paid or payable in accordance with subsection (5).

(5) The price paid or payable in the sale of goods for export to Canada shall be adjusted 30

- (a) by adding thereto amounts, to the extent that each such amount is not already included in the price paid or payable for the goods, equal to
 - (i) commissions and brokerage in 35 respect of the goods incurred by the purchaser thereof, other than fees paid or payable by the purchaser to his agent for the service of representing him abroad in respect of the sale, 40
 - (ii) the packing costs and charges incurred by the purchaser in respect of the goods, including the cost of cartons, cases and other containers and coverings that are treated for customs purposes as being part of the imported goods and all expenses of packing incident to placing the goods in the condition in which they are shipped to Canada, 45

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(3) Pour l'application du sous-alinéa (1)d)(ii), la valeur transactionnelle des marchandises à évaluer doit, compte tenu des facteurs pertinents, notamment des facteurs et différences réglementaires, être très proche de l'une des valeurs ci-après prise comme valeur en douane d'autres marchandises identiques ou semblables qui ont été exportées au même moment ou à peu près au même moment que les marchandises à évaluer :

- a) la valeur transactionnelle de marchandises identiques ou semblables vendues pour l'exportation au Canada par un vendeur à un acheteur avec qui il n'est pas lié au moment de la vente;
- b) la valeur de référence de marchandises identiques ou semblables;
- c) la valeur reconstituée de marchandises identiques ou semblables.

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(4) Dans le cas d'une vente de marchandises pour l'exportation au Canada, la valeur transactionnelle est le prix payé ou à payer, ajusté conformément au paragraphe (5). 25

(5) Dans le cas d'une vente de marchandises pour l'exportation au Canada, le prix payé ou à payer est ajusté :

- a) en y ajoutant, dans la mesure où ils n'y ont pas déjà été inclus, les montants représentant :
 - (i) les commissions et les frais de courtage relatifs aux marchandises et supportés par l'acheteur, à l'exclusion des honoraires versés ou à verser par celui-ci à son mandataire à l'étranger à l'occasion de la vente,
 - (ii) les coûts et frais d'emballage relatifs aux marchandises et supportés par l'acheteur, y compris le prix des cartons, caisses et autres emballages considérés à des fins douanières comme faisant partie des marchandises importées, et les frais accessoires de conditionnement de celles-ci en vue de leur expédition au Canada,
 - (iii) la valeur, déterminée de façon réglementaire et imputée d'une

Détermination
de la valeur
transactionnelle

Ajustement du
prix payé ou à
payer

Determination
of transaction
value

Adjustment of
price paid or
payable

Caractère
acceptable de la
valeur
transactionnelle
dans le cas où le
vendeur et
l'acheteur sont
des personnes
liées

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(iii) the value of any of the following goods and services, determined in the manner prescribed, that are supplied, directly or indirectly, by the purchaser of the goods free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods, apportioned to the imported goods in a reasonable manner and in accordance with generally accepted accounting principles:

- (A) materials, components, parts and other goods incorporated in the imported goods, 15
- (B) tools, dies, moulds and other goods utilized in the production of the imported goods,
- (C) any materials consumed in the production of the imported goods, 20 and
- (D) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in Canada and necessary for the production of the imported goods,

(iv) royalties and licence fees, including payments for patents, trademarks and copyrights, in respect of the goods 30 that the purchaser of the goods must pay, directly or indirectly, as a condition of the sale of the goods for export to Canada, exclusive of charges for the right to reproduce the goods in Canada,

(v) the value of any part of the proceeds of any subsequent resale, disposal or use of the goods by the purchaser thereof that accrues or is to 40 accrue, directly or indirectly, to the vendor, and

(vi) the cost of transportation of, the loading, unloading and handling charges and other charges and 45 expenses associated with the transportation of, and the cost of insurance relating to the transportation of, the goods to the place within the country of export from which the goods are shipped directly to Canada;

manière raisonnable et conforme aux principes de comptabilité généralement acceptés aux marchandises importées, des marchandises et services ci-après, fournis directement ou indirectement par l'acheteur des marchandises, sans frais ou à coût réduit, et utilisés lors de la production et de la vente pour l'exportation des marchandises importées :

- (A) matières, composants, pièces et autres marchandises incorporés dans les marchandises importées,
- (B) outils, matrices, moules et autres marchandises utilisés pour la production des marchandises importées,
- (C) matières consommées dans la production des marchandises importées,
- (D) travaux d'ingénierie, d'étude, d'art, d'esthétique industrielle, plans et croquis exécutés à l'extérieur du Canada et nécessaires pour la production des marchandises importées,

(iv) les redevances et les droits de licence relatifs aux marchandises, y compris les paiements afférents aux brevets d'invention, marques de commerce et droits d'auteur, que l'acheteur est tenu d'acquitter directement ou indirectement en tant que condition de la vente des marchandises pour l'exportation au Canada, à l'exclusion des frais afférents au droit de reproduction de ces marchandises au Canada,

(v) la valeur de toute partie du produit de toute revente, disposition ou utilisation ultérieure par l'acheteur des marchandises, qui revient ou doit revenir, directement ou indirectement, au vendeur,

(vi) les coûts de transport des marchandises jusqu'à l'endroit situé dans le pays d'exportation d'où elles sont expédiées directement au Canada, les frais de chargement, de déchargement, de manutention et autres frais connexes à ce transport ainsi que les

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(b) by deducting therefrom amounts, to the extent that each such amount is included in the price paid or payable for the goods, equal to

- (i) the cost of transportation of, the 5 loading, unloading and handling charges and other charges and expenses associated with the transportation of, and the cost of insurance relating to the transportation of, the 10 goods from the place within the country of export from which the goods are shipped directly to Canada, and (ii) any of the following costs, charges or expenses if the cost, charge 15 or expense is identified separately from the price paid or payable for the goods:

(A) any reasonable cost, charge or expense that is incurred for the 20 construction, erection, assembly or maintenance of, or technical assistance provided in respect of, the goods after the goods are imported, and 25

(B) any duties and taxes paid or payable by reason of the importation of the goods or sale of the goods in Canada, including, without limiting the generality of the 30 foregoing, any duties or taxes levied on the goods under the *Customs Tariff*, the *Excise Tax Act*, the *Excise Act*, the *Special Import Measures Act* or any other law 35 relating to customs; and

(c) by disregarding any rebate of, or other decrease in, the price paid or payable for the goods that is effected after the goods are imported. 40

Effect of absence of sufficient information

(6) Where there is not sufficient information to determine any of the amounts required to be added to the price paid or payable in respect of any goods being appraised, the value for duty of the goods 45 shall not be appraised under this section.

coûts d'assurance relatifs à ce transport;

b) en en retranchant, dans la mesure où ils ont été inclus, les montants représentant :

(i) les coûts de transport des marchandises depuis l'endroit situé dans le pays d'exportation d'où elles sont expédiées directement au Canada, les frais de chargement, de décharge- 10 ment, de manutention et autres frais connexes à ce transport ainsi que les coûts d'assurance relatifs à ce transport,

(ii) les frais suivants lorsqu'ils sont 15 identifiés comme constituant un élément à part du prix payé ou à payer :

(A) les coûts et frais raisonnables de construction, d'installation, d'assemblage ou d'entretien des mar- 20 chandises après leur importation, ou des services d'assistance technique dont elles font l'objet après leur importation,

(B) les droits et taxes payés ou à 25 payer en raison de l'importation ou de la vente des marchandises au Canada et, notamment, les droits ou taxes perçus sur ces marchandises en vertu du *Tarif des douanes*, 30 de la *Loi sur la taxe d'accise*, de la *Loi sur l'accise*, de la *Loi sur les mesures spéciales d'importation* ou de toute autre loi concernant les douanes; 35

c) en ne tenant aucun compte de toute remise ou réduction du prix payé ou à payer effectuée après l'importation des marchandises.

(6) En l'absence de renseignements suf- 40 fisants pour déterminer les montants qui doivent être ajoutés au prix payé ou à payer pour les marchandises à évaluer, la valeur en douane des marchandises ne doit pas être déterminée en application du pré- 45 sent article.

Effet de l'absence de renseignements suffisants

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Transaction value of identical goods as value for duty	<i>Transaction Value of Identical Goods</i>	<i>Valeur transactionnelle des marchandises identiques</i>	Fixation de la valeur en douane fondée sur la valeur transactionnelle de marchandises identiques
Where identical goods sold under different conditions	<p>38. (1) Subject to subsections (2) to (5), where the value for duty of goods is not appraised under section 37, the value for duty of the goods is, if it can be determined, the transaction value of identical goods, in a sale of those goods for export to Canada, if that transaction value is the value for duty of the identical goods and the identical goods were exported at the same or substantially the same time as 10 the goods being appraised and were sold under the following conditions:</p> <p>(a) to a purchaser at the same or substantially the same trade level as the purchaser of the goods being appraised; 15 and</p> <p>(b) in the same or substantially the same quantities as the goods being appraised.</p> <p>(2) Where the value for duty of goods 20 being appraised cannot be determined under subsection (1) because identical goods were not sold under the conditions described in paragraphs (1)(a) and (b), there shall be substituted therefor, in the 25 application of subsection (1), identical goods sold under any of the following conditions:</p> <p>(a) to a purchaser at the same or substantially the same trade level as the 30 purchaser of the goods being appraised but in quantities different from the quantities in which those goods were sold;</p> <p>(b) to a purchaser at a trade level dif- 35 ferent from that of the purchaser of the goods being appraised but in the same or substantially the same quantities as the quantities in which those goods were sold; or</p> <p>(c) to a purchaser at a trade level dif- 40 ferent from that of the purchaser of the goods being appraised and in quantities different from the quantities in which those goods were sold. 45</p> <p>(3) For the purposes of determining the value for duty of goods being appraised</p>	<p>38. (1) Sous réserve des paragraphes (2) à (5), la valeur en douane des marchandises, dans les cas où elle n'est pas déterminée par application de l'article 37, est, si elle est déterminable, la valeur transactionnelle de marchandises identiques vendues pour l'exportation au Canada, et exportées au même moment ou à peu près au même moment que les marchandises à évaluer, pourvu que cette valeur transactionnelle soit la valeur en douane des marchandises identiques et que la vente de celles-ci et la vente des marchandises à évaluer, concurremment :</p> <p>a) soient réalisées approximativement 15 au même niveau commercial;</p> <p>b) portent sur une quantité égale ou sensiblement égale.</p> <p>(2) En l'absence d'une vente de marchandises identiques répondant aux conditions fixées aux alinéas (1)a) et b), la valeur en douane des marchandises est, pour l'application du paragraphe (1), déterminée par référence à des marchandises identiques dont la vente est, par rapport à celle des marchandises à évaluer, réalisée :</p> <p>a) soit au même niveau commercial ou approximativement au même niveau commercial, mais pour une quantité 30 différente;</p> <p>b) soit à un niveau commercial différent, mais pour une quantité égale ou sensiblement égale;</p> <p>c) soit à un niveau commercial différent 35 pour une quantité différente.</p>	Cas de marchandises identiques vendues dans des conditions différentes
Adjustment of transaction value of identical goods		(3) Pour l'application du paragraphe (1), la valeur transactionnelle de marchandises identiques	Ajustement de la valeur transactionnelle de marchandises identiques

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under subsection (1), the transaction value of identical goods shall be adjusted by adding thereto or deducting therefrom, as the case may be, amounts to account for

- (a) commercially significant differences between the costs, charges and expenses referred to in subparagraph 37(5)(a)(vi) in respect of the identical goods and those costs, charges and expenses in respect of the goods being appraised that are attributable to differences in distances and modes of transport; and
- (b) where the transaction value is in respect of identical goods sold under the conditions described in any of paragraphs (2)(a) to (c), differences in the trade levels of the purchasers of the identical goods and the goods being appraised or the quantities in which the identical goods and the goods being appraised were sold or both, as the case may be.

Effect of absence of sufficient information

(4) Where there is not sufficient information to determine any amount referred to in subsection (3) or the adjustment therefor in relation to the transaction value of identical goods, the value for duty of the goods being appraised shall not be appraised on the basis of that transaction value under this section.

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Selection of lowest transaction value of identical goods

(5) Where, in relation to goods being appraised, there are two or more transaction values of identical goods that meet all the requirements set out in subsections (1) and (3) or, where there is no such transaction value but there are two or more transaction values of identical goods sold under the conditions described in any of paragraphs (2)(a) to (c) that meet all the requirements set out in this section that are applicable by virtue of subsection (2), the value for duty of the goods being appraised shall be determined on the basis of the lowest such transaction value.

Transaction Value of Similar Goods

Transaction value of similar goods as value for duty

39. (1) Subject to subsections (2) and 45 38(2) to (5), where the value for duty of

dises identiques est ajustée en y ajoutant ou en en retranchant, selon le cas, les montants représentant, à la fois :

- a) les différences notables du point de vue commercial, découlant de différences dans les distances et les modes de transport, entre les marchandises identiques et les marchandises à évaluer en ce qui concerne les coûts et frais visés au sous-alinéa 37(5)a)(vi);
- b) les différences entre les marchandises identiques et les marchandises à évaluer découlant, dans les situations visées aux alinéas (2)a) à c), soit du facteur niveau commercial, soit du facteur quantité, soit de l'un et l'autre facteur.

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Effect de l'absence de renseignements suffisants

(4) En l'absence de renseignements suffisants pour déterminer les montants visés au paragraphe (3) ou l'ajustement qui en résulte relativement à la valeur transactionnelle des marchandises identiques, la valeur en douane des marchandises à évaluer ne doit pas se fonder sur la valeur transactionnelle par application du présent article.

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Choix de la moindre valeur transactionnelle de marchandises identiques

(5) Lorsqu'il existe, dans l'évaluation des marchandises, plusieurs valeurs transactionnelles afférentes soit à des marchandises identiques qui remplissent les conditions visées aux paragraphes (1) et (3) soit, à défaut, à des marchandises identiques qui remplissent l'une des conditions visées aux alinéas (2)a) à c) en plus des autres exigences prévues par le présent article et applicables en vertu du paragraphe (2), la valeur en douane des marchandises à évaluer se fonde sur la moindre de ces valeurs transactionnelles.

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35*Valeur transactionnelle des marchandises semblables*

39. (1) Sous réserve des paragraphes (2) et 38(2) à (5), la valeur en douane des 40

Valeur en douane fondée sur la valeur transactionnelle de marchandises semblables

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goods is not appraised under section 37 or 38, the value for duty of the goods is, if it can be determined, the transaction value of similar goods, in a sale of those goods for export to Canada, if that transaction 5 value is the value for duty of the similar goods and the similar goods were exported at the same or substantially the same time as the goods being appraised and were sold under the following conditions:

- (a) to a purchaser at the same or substantially the same trade level as the purchaser of the goods being appraised; and
(b) in the same or substantially the 15 same quantities as the goods being appraised.

Application of section 38

(2) Subsections 38(2) to (5) apply to this section in respect of similar goods and wherever in those subsections the expression "identical goods" is referred to, there shall be substituted therefor the expression "similar goods".

Deductive value as value for duty

40. (1) Subject to subsections (5) and 36(3), where the value for duty of goods is not appraised under sections 37 to 39, the value for duty of the goods is the deductive value of the goods if it can be determined.

Determination of deductive value

(2) The deductive value of goods being appraised is 30
(a) where the goods being appraised, identical goods or similar goods are sold in Canada in the condition in which they were imported at the same or substantially the same time as the time of 35 importation of the goods being appraised, the price per unit, determined in accordance with subsection (3) and adjusted in accordance with subsection (4), at which the greatest number of 40 units of the goods being appraised, identical goods or similar goods are so sold;
(b) where the goods being appraised, identical goods or similar goods are not

marchandises importées, dans les cas où elle n'est pas déterminée par application de l'article 37 ou 38, est, si elle est déterminable, la valeur transactionnelle de marchandises semblables vendues pour l'exportation au Canada, et exportées au même moment ou à peu près au même moment que les marchandises à évaluer, pourvu que cette valeur transactionnelle soit la valeur en douane des marchandises 10 semblables et que la vente de celles-ci et la vente des marchandises à évaluer, concurremment :

- a) soient réalisées au même niveau commercial ou approximativement au 15 même niveau commercial;
b) portent sur une quantité égale ou sensiblement égale.

(2) Les paragraphes 38(2) à (5) s'appliquent aux situations prévues au présent 20 article et, en ce qui a trait aux marchandises semblables, l'expression «marchandises identiques» figurant à ces paragraphes désigne alors des marchandises semblables.

Applicabilité de l'article 38

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Valeur de référence

40. (1) Sous réserve des paragraphes (5) et 36(3), la valeur en douane des marchandises est, dans les cas où elle n'est pas déterminée par l'application des articles 37 à 39, leur valeur de référence, si elle est 30 déterminable.

Valeur en douane fondée sur la valeur de référence

(2) La valeur de référence des marchandises à évaluer est fonction du prix unitaire, déterminé conformément au paragraphe (3) et ajusté conformément au 35 paragraphe (4), de marchandises de référence choisies selon les modalités suivantes :

- a) lorsque, au moment de l'importation des marchandises à évaluer ou à peu 40 près à ce moment, ces marchandises, des marchandises identiques ou semblables sont vendues au Canada dans l'état où elles ont été importées, le prix unitaire de vente de celles-ci au moment sus-45 indiqué est retenu;

Détermination de la valeur de référence

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sold in Canada in the circumstances described in paragraph (a) but are sold in Canada in the condition in which they were imported before the expiration of ninety days after the time of importation of the goods being appraised, the price per unit, determined in accordance with subsection (3) and adjusted in accordance with subsection (4) at which the greatest number of units of the 10 goods being appraised, identical goods or similar goods are so sold at the earliest date after the time of importation of the goods being appraised; or

(c) where the goods being appraised, 15 identical goods or similar goods are not sold in Canada in the circumstances described in paragraph (a) or (b) but the goods being appraised, after being assembled, packaged or further proc- 20 essed in Canada, are sold in Canada before the expiration of one hundred and eighty days after the time of importation thereof and the importer of the goods being appraised requests that this 25 paragraph be applied in the determination of the value for duty of those goods, the price per unit, determined in accordance with subsection (3) and adjusted in accordance with subsection (4), at 30 which the greatest number of units of the goods being appraised are so sold.

Price per unit

(3) For the purposes of subsection (2), the price per unit, in respect of goods being appraised, identical goods or similar 35 goods, shall be determined by ascertaining the unit price, in respect of sales of the goods at the first trade level after importation thereof to persons who

(a) are not related to the persons from 40 whom they buy the goods at the time the goods are sold to them, and
(b) have not supplied, directly or indirectly, free of charge or at a reduced cost for use in connection with the pro- 45 duction and sale for export of the goods any of the goods or services referred to in subparagraph 37(5)(a)(iii),

at which the greatest number of units of the goods is sold where, in the opinion of 50

b) lorsque ces marchandises, des marchandises identiques ou semblables ne sont pas vendues au Canada dans les situations visées à l'alinéa a) mais sont vendues au Canada dans l'état où elles 5 ont été importées dans les quatre-vingt-dix jours de leur importation, le prix unitaire de celles-ci dès leur vente est retenu;

c) lorsque ces marchandises, des mar- 10 chandises identiques ou semblables ne sont pas vendues au Canada dans les situations visées aux alinéas a) ou b) et que les marchandises à évaluer, après assemblage, emballage ou transforma- 15 tion complémentaire, sont vendues au Canada dans les cent quatre-vingts jours de leur importation, si l'importateur des marchandises à évaluer demande l'appli- 20 cation du présent alinéa en vue de déterminer leur valeur en douane, le prix unitaire de vente des marchandises à évaluer est retenu.

Prix unitaire

(3) Pour l'application du paragraphe (2), le prix unitaire des marchandises à 25 évaluer, de marchandises identiques ou de marchandises semblables désigne le prix unitaire auquel ces marchandises sont vendues, au premier niveau commercial après leur importation, à des personnes qui, à la 30 fois :

a) ne sont pas liées, au moment de la vente, aux vendeurs des marchandises en question,
b) n'ont fourni, directement ou indirec- 35 tement, sans frais ou à coût réduit, aucune des marchandises ou aucun des services visés au sous-alinéa 37(5)a)(iii) pour être utilisés lors de la production et de la vente à l'exportation des marchan- 40 dises en question,

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the Minister or any person authorized by him, a sufficient number of such sales have been made to permit a determination of the price per unit of the goods.

Adjustment of
price per unit

(4) For the purposes of subsection (2), the price per unit, in respect of goods being appraised, identical goods or similar goods, shall be adjusted by deducting therefrom an amount equal to the aggregate of

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(a) an amount, determined in the manner prescribed, equal to

- (i) the amount of commission generally earned on a unit basis, or
- (ii) the amount for profit and general expenses, including all costs of marketing the goods, considered together as a whole, that is generally reflected on a unit basis

in connection with sales in Canada of goods of the same class or kind as those goods;

(b) the costs, charges and expenses in respect of the transportation and insurance of the goods within Canada and the costs, charges and expenses associated therewith that are generally incurred in connection with sales in Canada of the goods being appraised, identical goods or similar goods, to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a);

(c) the costs, charges and expenses referred to in subparagraph 37(5)(b)(i), incurred in respect of the goods, to the extent that an amount for such costs, charges and expenses is not deducted in respect of general expenses under paragraph (a);

(d) any duties and taxes referred to in clause 37(5)(b)(ii)(B) in respect of the goods, to the extent that an amount for such duties and taxes is not deducted in respect of general expenses under paragraph (a); and

(e) where paragraph (2)(c) applies, the amount of the value added to the goods

lors de ventes qui totalisent le plus grand nombre d'unités de ces marchandises et qui, de l'avis du Ministre ou de son délégué, sont suffisamment nombreuses pour permettre la détermination d'un tel prix.

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(4) Pour l'application du paragraphe (2), le prix unitaire qui y est visé est ajusté en retranchant la somme des montants suivants :

a) le montant, déterminé de la manière réglementaire, représentant :

- (i) soit le montant de la commission normale payée sur une base unitaire,
- (ii) soit le montant pour les bénéfices et frais généraux, considérés comme un tout et comprenant tous les frais de commercialisation, normalement inclus dans le prix unitaire,

afférent à la vente au Canada de marchandises de même nature ou de même espèce que les marchandises en question;

b) les coûts et frais de transport et d'assurance des marchandises à l'intérieur du Canada, y compris les coûts et frais connexes, généralement supportés lors de la vente au Canada des marchandises à évaluer, des marchandises identiques ou des marchandises semblables, dans la mesure où ils ne sont pas déduits avec les frais généraux visés à l'alinéa a);

c) les coûts et frais supportés afférents aux marchandises en question et visés au sous-alinéa 37(5)b)(i), dans la mesure où ils ne sont pas déduits avec les frais généraux visés à l'alinéa a);

d) les droits et taxes visés à la disposition 37(5)b)(ii)(B), dans la mesure où ils ne sont pas déduits avec les frais généraux visés à l'alinéa a);

e) dans le cas visé à l'alinéa (2)c), la valeur ajoutée aux marchandises en question par suite de leur assemblage, emballage ou transformation complémentaire au Canada.

Ajustement du
prix unitaire

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Rejection of deductive value	<p>that is attributable to the assembly, packaging or further processing in Canada of the goods.</p> <p>(5) Where there is not sufficient information to determine an amount referred to in paragraph (4)(e) in respect of any goods being appraised, the value for duty of the goods shall not be appraised under paragraph (2)(c).</p>	5	(5) Si, en l'absence de renseignements suffisants, la valeur visée à l'alinéa (4)e) n'est pas déterminable, la valeur en douane des marchandises à évaluer ne doit pas se fonder sur l'alinéa (2)c). 5	Rejet de la valeur de référence
Definition of "time of importation"	<p>(6) In this section, "time of importation" means, in respect of goods, the date on which the collector or other proper officer authorizes, pursuant to this Act, the release of the goods for use in Canada.</p>	10	(6) Dans le présent article, la date de l'importation des marchandises est la date à laquelle le receveur ou un autre agent compétent autorise, en application de la présente loi, le dédouanement des marchandises pour utilisation au Canada. 10	Date de l'importation
Computed value as value for duty	<p><i>Computed Value</i></p> <p>41. (1) Subject to subsection 36(3), where the value for duty of goods is not appraised under sections 37 to 40, the value for duty of the goods is the computed value of the goods if it can be determined.</p>	15 20	41. (1) Sous réserve du paragraphe 36(3), la valeur en douane des marchandises, dans le cas où elle n'est pas déterminée par application des articles 37 à 40, est leur valeur reconstituée, si elle peut être déterminée. 15	Valeur imposable fondée sur la valeur reconstituée
Determination of computed value	<p>(2) The computed value of goods being appraised is the aggregate of amounts equal to</p> <p>(a) the costs, charges and expenses incurred in respect of, or the value of,</p> <p>(i) materials employed in producing the goods being appraised, and</p> <p>(ii) the production or other processing of the goods being appraised, determined in the manner prescribed, including, without limiting the generality of the foregoing,</p> <p>(iii) the costs, charges and expenses referred to in subparagraph 37(5)(a)(ii),</p> <p>(iv) the value of any of the goods and services referred to in subparagraph 37(5)(a)(iii), determined and apportioned to the goods being appraised as referred to in that subparagraph, whether or not such goods and services have been supplied free of charge or at a reduced cost, and</p> <p>(v) the costs, charges and expenses incurred by the producer in respect of engineering, development work, art</p>	25 30 35 40 45	<p>(2) La valeur reconstituée des marchandises à évaluer est la somme des éléments suivants :</p> <p>a) des coûts et frais supportés ou de la valeur :</p> <p>(i) des matières utilisées dans la production des marchandises à évaluer d'une part,</p> <p>(ii) des opérations de production, ou autres, des marchandises à évaluer d'autre part,</p> <p>déterminés de manière réglementaire et incluant notamment :</p> <p>(iii) les coûts et frais visés au sous-alinéa 37(5)a)(ii),</p> <p>(iv) la valeur des marchandises et services visés au sous-alinéa 37(5)a)(iii) déterminée et imputée aux marchandises à évaluer de la manière visée dans ce sous-alinéa, même lorsqu'ils sont fournis sans frais ou à coût réduit,</p> <p>(v) les coûts et frais, supportés par le producteur, des travaux d'ingénierie, d'étude, d'art, d'esthétique industrielle, de plans ou croquis exécutés</p>	20 25 30 35 40 45

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work, design work, plans or sketches undertaken in Canada that were supplied, directly or indirectly, by the purchaser of the goods being appraised for use in connection with the production and sale for export of those goods, apportioned to the goods being appraised as referred to in subparagraph 37(5)(a)(iii); and

(b) the amount, determined in the manner prescribed, for profit and general expenses considered together as a whole, that is generally reflected in sales for export to Canada of goods of the same class or kind as the goods being appraised made by producers in the country of export.

Definition of "general expenses"

(3) For the purposes of this section, "general expenses" means the direct and indirect costs, charges and expenses of producing and selling goods for export, other than the costs, charges and expenses referred to in paragraph (2)(a).

Residual basis of appraisal

42. Where the value for duty of goods is not appraised under sections 37 to 41, it shall be appraised on the basis of

(a) a value derived from the method, from among the methods of valuation set out in sections 37 to 41, that, when applied in a flexible manner to the extent necessary to arrive at a value for duty of the goods, conforms closer to the requirements with respect to that method than any other method so applied; and

(b) information available in Canada.

Goods exported to Canada through another country

43. For the purposes of sections 35 to 44.1, where goods are exported to Canada from any country but pass in transit through another country, the goods shall, subject to such terms and conditions as may be prescribed, be deemed to be shipped directly to Canada from the first mentioned country.

General

au Canada et fournis, directement ou indirectement, par l'acheteur des marchandises en vue de leur production et de leur vente à l'exportation, imputés aux marchandises à évaluer de la manière visée au sous-alinéa 37(5)a)(iii);

b) le montant, déterminé de manière réglementaire, de l'ensemble des bénéfices et frais généraux, généralement portés dans les ventes de marchandises de même nature ou de même espèce que les marchandises à évaluer, effectuées pour l'exportation au Canada par des producteurs qui se trouvent dans le pays d'exportation.

(3) Pour l'application du présent article, les frais généraux sont les coûts et frais directs et indirects de production et de vente des marchandises pour l'exportation, qui ne sont pas visés à l'alinéa (2)a).

Frais généraux

Dernière méthode d'évaluation

42. Lorsqu'elle n'est pas déterminée conformément aux articles 37 à 41, la valeur en douane des marchandises se fonde sur les deux éléments suivants :

a) une valeur obtenue en utilisant celle des méthodes d'évaluation prévues aux articles 37 à 41 qui, appliquée avec suffisamment de souplesse pour permettre de déterminer une valeur en douane pour les marchandises, comporte plus de règles adaptables au cas que chacune des autres méthodes;

b) les données accessibles au Canada.

Dernière base de l'évaluation

Dispositions générales

43. Pour l'application des articles 35 à 44.1, lorsque des marchandises provenant d'un pays sont exportées au Canada en passant par un autre pays, elles sont considérées, sous réserve des modalités réglementaires, comme ayant été expédiées directement au Canada à partir du premier pays.

Marchandises exportées au Canada en passant par un autre pays

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Value for duty in Canadian currency	<p>44. The value for duty of imported goods shall be computed in Canadian currency in accordance with regulations made under the <i>Currency Act</i>.</p>	<p>44. La valeur en douane des marchandises importées est convertie en monnaie canadienne conformément aux règlements pris en application de la <i>Loi sur la monnaie</i>.</p>	Valeur en douane en monnaie canadienne
Regulations	<p>44.1 The Governor in Council may make regulations prescribing anything that is, by sections 36 to 44, to be prescribed.</p>	<p>44.1 Le gouverneur en conseil peut, par règlement, prendre toute mesure d'ordre réglementaire prévue par les articles 36 à 44.</p>	Règlements
Informing importer of determination of value	<p>44.2 The importer of any goods, on his written request, shall be informed in writing of the manner in which the value for duty of the goods was determined.</p>	<p>44.2 L'importateur de marchandises, s'il fait une demande écrite doit recevoir, par écrit, les renseignements sur la manière dont la valeur en douane des marchandises a été déterminée.</p>	Renseignements donnés à l'importateur concernant la détermination de la valeur
	<p style="text-align: center;">DETERMINATION OF TARIFF CLASSIFICATION AND APPRAISAL OF VALUE"</p>	<p style="text-align: center;">DÉTERMINATION DE LA CLASSIFICATION TARIFAIRES ET ESTIMATION DE LA VALEUR*</p>	
1976-77, c. 38. s. 6(1)	<p>3. Section 51 of the said Act is repealed and the following substituted therefor:</p>	<p>3. L'article 51 de la même loi est abrogé et remplacé par ce qui suit :</p>	15 1976-77, c. 38. par. 6(1)
Invoice to show price	<p>"51. Every invoice delivered pursuant to this Act or any regulation shall exhibit the transaction between the exporter and the importer and contain a true and complete statement of the price paid or payable for the goods when the goods are sold for export to Canada, including the cost of cartons, cases, and other containers and coverings and all expenses of packing incident to placing the goods in the condition in which they are shipped to Canada."</p>	<p>51. Toute facture délivrée selon la présente loi ou quelque règlement doit indiquer l'opération intervenue entre l'exportateur et l'importateur et renfermer une énonciation véridique et complète du prix payé ou à payer pour les marchandises vendues pour exportation vers le Canada, y compris le coût des cartons, caisses et autres contenants et enveloppes et tous les frais d'emballage se rattachant à la mise en état des marchandises en vue de leur expédition vers le Canada..</p>	Indication du prix sur la facture
	<p>4. Subsection 62(1) of the said Act is repealed and the following substituted therefor:</p>	<p>4. Le paragraphe 62(1) de la même loi est abrogé et remplacé par ce qui suit :</p>	30
Duty of collector or appraiser	<p>62. (1) The collector or appraiser or other proper officer whose duty it is to examine and assess the amount of damage sustained in the course of importation, shall, on notification, do so as quickly as possible and certify the exact cause and extent of such damage with reference to the value of the goods."</p>	<p>62. (1) Le receveur, l'appréciateur ou autre préposé compétent, dont le devoir est d'examiner les marchandises et d'établir le montant des dommages subis durant le trajet d'importation, doit, sur avis, le faire aussitôt que possible et certifier la cause et l'étendue exactes de ces dommages relativement à la valeur des marchandises..</p>	Devoir du receveur ou de l'appréciateur
	<p>5. Subsection 100(1) of the said Act is repealed and the following substituted therefor:</p>	<p>5. Le paragraphe 100(1) de la même loi est abrogé et remplacé par ce qui suit :</p>	40
Invoice to be delivered with bill of entry	<p>100. (1) The collector shall require that a sufficient invoice of the goods be</p>	<p>100. (1) Le receveur doit exiger qu'une facture suffisante des marchandises soit</p>	Facture jointe à la déclaration

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delivered for duty purposes with the bill of entry at the custom-house, when such goods have been sold by the exporter thereof prior to their arrival in Canada, although the goods arrive in Canada consigned to a person other than their owner.”

6. Section 283 of the said Act is repealed and the following substituted therefor:

“283. The Governor in Council shall establish such regulations as are required to secure a just, faithful and impartial appraisal of all goods imported into Canada and just and proper entries of the weights, measures or other quantities thereof, as each case requires.”

5 remise, en vue des droits, au bureau des douanes avec la déclaration en douane, lorsque l’exportateur a vendu ces marchandises avant leur arrivée au Canada, bien que ces marchandises arrivent au Canada en consignation d’une autre personne que leur propriétaire.»

6. L’article 283 de la même loi est abrogé et remplacé par ce qui suit :

“283. Le gouverneur en conseil doit établir les règlements nécessaires pour assurer l’évaluation équitable, fidèle et impartiale de toutes les marchandises importées au Canada et pour obtenir des déclarations fidèles et exactes quant à leurs poids, 10 Estimation des mesures ou autres quantités, selon le cas.»

Appraisal of goods

R.S., c. C-41.
1970-71-72, c.
61; 1973-74, cc
10, 22,
1974-75-76,
c. 6, 23, 70,
1976-77, cc. 5,
14, 28, 53,
1977-78, c. 40,
1979, c. 6,
1980-81-82-83,
cc. 67, 129;
1984, cc. 18, 22

PART II

CUSTOMS TARIFF

7. Subsection 2(1) of the *Customs Tariff* is amended by adding thereto, immediately after the definition “p.c.”, the following definition:

“photographer” means anyone using a photographic process that involves the formation of images directly or indirectly by action of light or other forms of radiation on sensitive surfaces;”

1980-81-82-83,
c. 67, s. 2(4)

8. (1) Paragraph 3(2.2)(a) of the said Act is repealed and the following substituted therefor:

“(a) in the case of goods enumerated in tariff items 16002-1, 16102-1, 17700-1, 17800-1, 23235-1, 53205-1, 53210-1 30 and 53215-1, the appropriate rate set opposite the relevant item in the schedule to this subsection;”

1980-81-82-83,
c. 67, s. 24

(2) The schedule to subsection 3(2.2) of the said Act is amended by striking out tariff item 17800-1 and the rate of duty set opposite that item and substituting therefor the following items and rates of duty:

PARTIE II
TARIF DES DOUANES

7. Le paragraphe 2(1) du *Tarif des douanes* est modifié par insertion, après la définition de «p.c.», de ce qui suit :

•photographe» s’entend de toute personne 20 «photographe» qui utilise un procédé photographique c'est-à-dire un procédé qui entraîne la formation d’images sur des surfaces sensibles, directement ou indirectement, sous l’action de la lumière ou d’autres 25 genres de radiation;»

8. (1) L’alinéa 3(2.2)a) de la même loi est abrogé et remplacé par ce qui suit :

1980-81-82-83,
c. 67, par. 2(4)

“(a) pour les marchandises énumérées dans les numéros tarifaires 16002-1, 30 16102-1, 17700-1, 17800-1, 23235-1, 53205-1, 53210-1 et 53215-1, le taux inscrit en regard de chacun des numéros dans l’annexe du présent paragraphe;»

(2) L’annexe du paragraphe 3(2.2) de la 35 1980-81-82-83, c. 67, par. 2(4)même loi est modifiée par suppression du numéro tarifaire 17800-1 et des taux de droits indiqués en regard de ce numéro et par substitution de ce qui suit :

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"17700-1	on and after January 1, 1985	28.6 p.c.	"17700-1	à compter du 1 ^{er} janvier 1985	28.6 p.c.
17800-1	on and after June 3, 1980	5 cts. per pound but not less than 6.7 p.c.	17800-1	à compter du 3 juin 1980	5 c. la livre, mais au moins 6.7 p.c.
	on and after January 1, 1981	5 cts. per pound but not less than 13.4 p.c.		à compter du 1 ^{er} janvier 1981	5 c. la livre, mais au moins 13.4 p.c.
	on and after January 1, 1982	20 p.c.	10	à compter du 1 ^{er} janvier 1982	20 p.c.
	on and after January 1, 1985"	24.3 p.c.		à compter du 1 ^{er} janvier 1985,	24.3 p.c.

1980-81-82-83,
c. 67, s. 2(4)

(3) Subsection 3(2.3) of the said Act is repealed and the following substituted therefor:

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(3) Le paragraphe 3(2.3) de la même loi est abrogé et remplacé par ce qui suit :

1980-81-82-83,
c. 67, par. 2(4)

Excluded goods

"(2.3) Television apparatus and parts thereof for use in community antenna television transmission lines classified under tariff item 44533-1 or 44533-8, audio-frequency electric amplifiers and 20 parts thereof for use in community antenna television transmission lines classified under tariff item 44540-1 and goods classified under tariff items 2300-1, 14100-1, 14101-1, 14102-1, 42701-1, 42701-2, 25 42701-3, 42815-1 and 56805-1 are excluded from the operation of subsection (2.2)."

«(2.3) Sont soustraits à l'application du 15 Marchandises paragraphe (2.2) les appareils de télévision soustraites et leurs pièces, qui doivent servir dans des lignes de télédistribution, classés sous les numéros tarifaires 44533-1 ou 44533-8, les amplificateurs électriques d'audiofréquence et leurs pièces, qui doivent servir dans des lignes de télédistribution, classés sous le numéro tarifaire 44540-1, et les marchandises classées sous les numéros tarifaires 2300-1, 14100-1, 14101-1, 14102-1, 25 42701-1, 42701-2, 42701-3, 42815-1 et 56805-1.»

1984, c. 22, s.
1(2)

9. Paragraph 3.1(3)(a) of the said Act is repealed and the following substituted therefor:

30

9. L'alinéa 3.1(3)a) de la même loi est abrogé et remplacé par ce qui suit :

1984, c. 22, par.
1(2)

"(a) the goods enumerated in any of the tariff items in Groups I, II, III, IV and VI of Schedule A, except the goods enumerated in tariff items 805-1, 825-1, 915-1, 1002-1, 1210-1, 1300-1, 1305-1, 35 1400-1, 1510-1, 1515-1, 1520-1, 1805-1, 2200-1, 2300-1, 2505-1, 2600-1, 2605-1, 3105-1, 3200-1, 3300-1, 3400-1, 3910-1, 3915-1, 4505-1, 4600-1, 4715-1, 4725-1, 6300-1, 6500-1, 6600-1, 6610-1, 6700-1, 40 6928-1, 7910-1, 9905-1, 10520-1, 10522-1, 10523-2, 10535-2, 10657-1, 10658-1, 10663-2, 10664-2, 11400-2, 11901-1, 11902-1, 11903-1, 12001-1, 12002-1, 12003-1, 12004-1, 45 12100-1, 12303-1, 12405-1, 12505-1, 12505-2, 12600-1, 12805-1, 13300-1, 13300-2, 14100-1, 14101-1, 14102-1,

«a) aux marchandises énumérées dans 30 un des numéros tarifaires figurant dans les Groupes I, II, III, IV et VI de la liste A, à l'exception des marchandises énumérées dans les numéros tarifaires 805-1, 825-1, 915-1, 1002-1, 1210-1, 35 1300-1, 1305-1, 1400-1, 1510-1, 1515-1, 1520-1, 1805-1, 2200-1, 2300-1, 2505-1, 2600-1, 2605-1, 3105-1, 3200-1, 3300-1, 3400-1, 3910-1, 3915-1, 4505-1, 4600-1, 4715-1, 4725-1, 6300-1, 6500-1, 6600-1, 6610-1, 6700-1, 6928-1, 7910-1, 9905-1, 10520-1, 10522-1, 10523-2, 10535-2, 10657-1, 10658-1, 10663-2, 10664-2, 11400-2, 11901-1, 11902-1, 11903-1, 11904-1, 12001-1, 12002-1, 12003-1, 12004-1, 12100-1, 12303-1, 12405-1, 12505-1, 12505-2, 12600-1, 12805-1,

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14201-1, 14202-1, 14203-2, 14204-2,
14205-1, 14210-1, 14305-1, 14700-1,
15605-1, 15610-1, 15615-1, 15620-1,
15625-1, 15630-1, 15635-1, 15905-1,
15910-1, 16001-1, 16002-1, 16101-1, 5
16102-1, 16810-1, 20655-1, 20900-1,
21000-1, 21100-1, 21630-1, 22001-1,
22001-2, 22003-1, 22003-2, 22400-1,
22600-1, 22800-1, 22900-1, 23000-1,
23105-1, 23200-1, 23205-1, 23210-1, 10
23215-1, 23230-1, 23235-1, 23300-1,
23400-1, 23405-1, 23600-1, 23605-1,
23610-1, 24710-1, 24715-1, 25200-1,
25200-2, 25403-1, 25505-1, 26405-1,
26505-1, 27010-1, 27101-1, 27102-1, 15
27200-1, 27205-1, 27211-1, 27300-1,
27305-1, 27315-1, 27320-1, 27501-1,
27502-1, 27711-1, 27713-1, 27714-1,
27715-1, 27716-1, 27731-1, 27733-1,
27734-1, 27735-1, 27736-1, 27740-2 20
and 27825-1;"

13300-1, 13300-2, 14100-1, 14101-1,
14102-1, 14201-1, 14202-1, 14203-2,
14204-2, 14205-1, 14210-1, 14305-1,
14700-1, 14605-1, 15610-1, 15615-1,
15620-1, 15625-1, 15630-1, 15635-1, 5
15905-1, 15910-1, 16001-1, 16002-1,
16101-1, 16102-1, 16810-1, 20655-1,
20900-1, 21000-1, 21100-1, 21630-1,
22001-1, 22001-2, 22003-1, 22003-2,
22400-1, 22600-1, 22800-1, 22900-1, 10
23000-1, 23105-1, 23200-1, 23205-1,
23210-1, 23215-1, 23230-1, 23235-1,
23300-1, 23400-1, 23405-1, 23600-1,
23605-1, 23610-1, 24710-1, 24715-1,
25200-1, 25200-2, 25403-1, 25505-1, 15
26405-1, 26505-1, 27010-1, 27101-1,
27102-1, 27200-1, 27205-1, 27211-1,
27300-1, 27305-1, 27315-1, 27320-1,
27501-1, 27502-1, 27711-1, 27713-1,
27714-1, 27715-1, 27716-1, 27731-1, 20
27733-1, 27734-1, 27735-1, 27736-1,
27740-2 et 27825-1;»

1980-81-82-83.
c. 67, s. 4

10. Paragraph 5(3)(b) of the said Act is repealed and the following substituted therefor:

"(b) duties on goods that are classified under any of the following tariff items, namely:
Tariff items 17900-1, 18100-1, 20210-1, 28800-1, 32202-1, 32300-1, 36200-1, 41505-1, 41505-2, 41505-3, 43900-1, 30
44500-1, 51800-1, 51805-1, 51806-1, 52202-1, 52203-1, 53205-1, 53210-1, 53215-1, 53235-1, 53405-1, 53410-1, 54205-1, 54205-2, 54215-1, 55301-1, 55302-1, 55825-1, 55830-1, 55835-1, 35
56105-1, 56110-1, 56205-1, 56510-1, 56521-1, 56805-1, 56810-1, 56820-1, 56825-1, 56910-1, 57200-1, 57401-1, 57600-1, 59705-1, 61105-1, 61105-2, 61105-3, 61110-1, 40
61500-1, 61900-1, 63400-1, 64700-1, 65100-1, 65101-1, 65102-1, 65105-1, 65610-1, 65615-1 and 65620-1."

11. Section 12 of the said Act is repealed and the following substituted therefor:

"12. The Governor in Council, on the recommendation of the Minister of Finance, may from time to time reduce or

Reduction of
duties on
chemicals and
plastics items

10. L'alinéa 5(3)b) de la même loi est abrogé et remplacé par ce qui suit :

1980-81-82-83.
c. 67, art. 4

"b) aux droits imposés sur les marchan- 25
dises classées sous un des numéros tari-
faires suivants, à savoir :

Numéros tarifaires 17900-1, 18100-1,
20210-1, 28800-1, 32202-1, 32300-1,
36200-1, 41505-1, 41505-2, 41505-3, 30
43900-1, 44500-1, 51800-1, 51805-1,
51806-1, 52202-1, 52203-1, 53205-1,
53210-1, 53215-1, 53235-1, 53405-1,
53410-1, 54205-1, 54205-2, 54215-1,
55301-1, 55302-1, 55825-1, 55830-1, 35
55835-1, 56105-1, 56110-1, 56205-1,
56510-1, 56521-1, 56805-1, 56810-1,
56820-1, 56825-1, 56910-1, 56915-1,
57200-1, 57401-1, 57600-1, 59705-1,
59705-2, 61105-1, 61105-2, 61105-3, 40
61110-1, 61500-1, 61900-1, 63400-1,
64700-1, 65100-1, 65101-1, 65102-1,
65105-1, 65610-1, 65615-1 et 65620-1.»

11. L'article 12 de la même loi est abrogé et remplacé par ce qui suit :

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"12. Sur recommandation du ministre des Finances, le gouverneur en conseil peut, à l'occasion, réduire ou supprimer

Réduction des
droits sous les
numéros se
rapportant aux
produits
chimiques et
plastiques

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remove any duty applicable under any tariff item in Chapters 915, 928, 929 and 939 of Group XII of Schedule A, with the exception of tariff items 93901-61, 93901-71, 93901-75, 93902-61, 93902-71, 93902-75, 93902-77, 93903-71 and 93903-75, and any item under heading 93907, on any goods classified, for purposes of this Act, under any one of the said items, and the reduction or removal shall apply under 10 such conditions and for such period as may be specified by the Governor in Council."

12. The said Act is further amended by adding thereto, immediately after section 22 thereof, the following section:

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"23. (1) The rate of duty applicable under this or any other Act of Parliament, or under any regulation or order in council made thereunder, to goods that are used goods or less than prime quality goods is 20 the *ad valorem* rate of duty otherwise applicable to those goods increased by twenty-five per cent.

Regulations

(2) The Governor in Council, on the recommendation of the Minister of Finance, may make regulations

(a) defining, for the purposes of this section, the expressions "used goods" and "less than prime quality goods";
(b) excluding used goods and less than 30 prime quality goods and any class or category thereof, in whole or in part, from the application of this section; and
(c) suspending the application of sub-sections (1) and (3) in respect of any 35 used goods or less than prime quality goods or any class or category thereof.

Application of
Customs Act

(3) Sections 46 to 50 of the *Customs Act* apply, with such modifications as the circumstances require, to any importer 40 affected by the application of this section."

tout droit applicable en vertu de tout numéro tarifaire dans les chapitres 915, 928, 929 et 939 du Groupe XII de la liste A, à l'exception des numéros tarifaires 93901-61, 93901-71, 93901-75, 93902-61, 5 93902-71, 93902-75, 93902-77, 93903-71 et 93903-75 et de tout numéro sous la position 93907, sur toutes marchandises classées, aux fins de la présente loi, sous l'un quelconque desdits numéros, et la 10 réduction ou la suppression s'appliquera dans les conditions et pour la période qui peuvent être spécifiées par le gouverneur en conseil.»

12. La même loi est modifiée par insertion, après l'article 22, de ce qui suit :

Rate of duty on
used goods

«23. (1) Le taux de droits applicable, en vertu de la présente loi ou d'une autre loi du Parlement, ou en vertu du règlement ou d'un décret en conseil pris sous leur 20 régime, à des marchandises usagées ou à des marchandises de qualité inférieure est le taux de droits *ad valorem*, applicable par ailleurs à ces marchandises, majoré de vingt-cinq pour cent.

Regulations

(2) Le gouverneur en conseil peut, sur recommandation du ministre des Finances, par règlement :

a) définir les expressions «marchandises usagées» et «marchandises de qualité inférieure» pour l'application du présent article;
b) soustraire à l'application du présent article, en totalité ou en partie, des marchandises usagées et des marchandises 35 de qualité inférieure, et toute classe ou catégorie de celles-ci;
c) suspendre l'application des paragraphes (1) et (3) à des marchandises usagées ou à des marchandises de qualité 40 inférieure, ou à toute classe ou catégorie de celles-ci.

Application of
Customs Act

(3) Les articles 46 à 50 de la *Loi sur les douanes* s'appliquent, avec les adaptations de circonstance, à un importateur touché 45 par l'application du présent article.»

Taux pour
marchandises
usagées

Règlements

Recours

Customs and Customs Tariff

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13. (1) Schedule A to the said Act is amended by striking out in the paragraph immediately following tariff item 8748-1 the reference to "weighing five pounds or less, each," and substituting therefor a reference to "weighing five pounds or 2.27 kilograms or less, each, or that are labelled, advertised, or sold as such."

(2) Schedule A to the said Act is further amended by striking out tariff items 14100-1, 17800-1, 17800-3, 18030-1, 18100-1, 18700-1, 22001-1, 23400-1, 28900-1, 28900-2, 32603-1, 35200-1, 35400-1, 41400-1, 41500-1, 41505-1, 41505-2, 41515-1, 42700-5, 42701-1, 43910-1, 43910-2, 44300-1, 44300-2, 44300-3, 44300-4, 44508-1, 44512-1, 44516-1, 44533-1, 44533-2, 44533-3, 44533-5, 44536-3, 44540-1, 44542-1, 51100-1, 51110-1, 51805-1, 51902-1, 54125-1, 61105-1, 61800-1, 61815-2, 62410-1, 62900-1, 64700-1, 71002-1, 71003-1, 71006-1, 91510-4, 93402-1, 93902-3, 93902-42, 93902-82 and 93907-1 and the enumerations of goods and the rates of duty set opposite each of those items and any paragraphs following tariff items 14100-1, 42700-9, 42701-2, 44533-5 and 44540-1 and by inserting in Schedule A to the said Act the items, enumerations of goods and rates of duty and the paragraphs specified in Schedule I to this Act.

(3) Schedule A to the said Act is further amended by striking out in tariff item 44548-1, the reference to "tariff items 44533-1, 44533-2, 44533-3, 44533-4, 44533-5, 44534-1, 44535-1, 44536-1, 44536-2, 44536-3, 44538-1 and 44540-1" and substituting therefor a reference to "tariff items 44533-1, 44533-2, 44533-3, 44533-4, 44533-5, 44534-1, 44535-1, 44536-1, 44536-2, 44536-3, 44536-5, 44538-3, 44538-4 and 44540-1".

(4) Schedule A to the said Act is further amended by striking out in tariff item 44550-1 the reference to "tariff items

13. (1) La liste A de la même loi est modifiée par suppression, du numéro tarifaire 8748-1, des mots «pesant cinq livres ou moins chacun.» et par substitution des mots 5 «pesant cinq livres ou 2.27 kilos ou moins chacun, ou qui sont étiquetés, annoncés ou vendus comme tels.».

(2) La liste A de la même loi est modifiée 10 par suppression des numéros tarifaires 14100-1, 17800-1, 17800-3, 18030-1, 18100-1, 18700-1, 22001-1, 23400-1, 28900-1, 28900-2, 32603-1, 35200-1, 35400-1, 41400-1, 41500-1, 41505-1, 41515-1, 42700-5, 42701-1, 43910-1, 43910-2, 44300-1, 44300-2, 44300-3, 44300-4, 44508-1, 44512-1, 44516-1, 44533-1, 44533-2, 44533-3, 44533-4, 44536-3, 44540-1, 44542-1, 51100-1, 51110-1, 51805-1, 51902-1, 54125-1, 61105-1, 61800-1, 61815-2, 62410-1, 62900-1, 64700-1, 71002-1, 71003-1, 71006-1, 91510-4, 93402-1, 93902-3, 93902-42, 93902-82 et 93907-1 et 25 des énumérations de marchandises et des taux de droits indiqués en regard de ces numéros et de tout alinéa qui suit les numéros tarifaires 14100-1, 42700-9, 42701-2, 44533-5 et 44540-1 et par insertion, dans la 30 liste A de cette loi, des numéros, des énumérations de marchandises, des taux de droits et des alinéas indiqués à l'annexe I de la présente loi.

(3) La liste A de la même loi est modifiée 35 par suppression, du numéro tarifaire 44548-1, du renvoi aux «numéros tarifaires 44533-1, 44533-2, 44533-3, 44533-4, 44533-5, 44534-1, 44535-1, 44536-1, 44536-2, 44536-3, 44538-1 et 44540-1» et 40 par substitution d'un renvoi aux «numéros tarifaires 44533-1, 44533-2, 44533-3, 44533-4, 44533-5, 44534-1, 44535-1, 44536-1, 44536-2, 44536-3, 44538-1 et 44540-1». 45

(4) La liste A de la même loi est modifiée par suppression, du numéro tarifaire 44550-1, du renvoi aux «numéros tarifaires

44533-1, 44533-2, 44533-3, 44533-4, 44533-5, 44534-1, 44535-1, 44538-1," and substituting therefor a reference to "tariff items 44533-1, 44533-2, 44533-3, 44533-4, 44533-5, 44533-6, 44533-7, 44533-8, 44534-1, 44535-1, 44538-3, 44538-4.". 5 44533-1, 44533-2, 44533-3, 44533-4, 44533-5, 44534-1, 44535-1, 44538-1» et par substitution d'un renvoi aux «numéros tarifaires 44533-1, 44533-2, 44533-3, 44533-4, 44533-5, 44533-6, 44533-7, 44533-8, 44534-1, 44535-1, 44538-3, 44538-4». 5

(5) Schedule A to the said Act is further amended by striking out in tariff item 69605-1 the reference to "tariff items 41100-1, 42700-1, 42700-2, 42700-3, 41100-1, 42700-4, 42700-5, 42700-9, 42701-1, or 42701-2" and substituting therefor a reference to "tariff item 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2, or 42701-3".

(6) Schedule A to the said Act is further amended by striking out in subparagraph (a)(iv) of tariff item 69605-1 and in paragraph (d) of tariff item 69605-2 the words "any school separately incorporated in Canada that offers" and substituting therefor a reference to "any school, either separately incorporated in Canada or, if not incorporated, not related in any manner to non-qualifying organizations, solely established to offer".

(7) Schedule A to the said Act is further amended by striking out tariff item 44062-1 and the enumeration of goods and the rates of duty set opposite that tariff item and by inserting in Schedule A to the said Act the item, enumeration of goods and rates of duty specified in Schedule II to this Act.

(8) Schedule A to the said Act is further amended by striking out tariff items 6905-1, 6905-2, 17315-1, 17800-2, 19510-1, 19755-1, 41040-1, 41305-1, 42000-1, 42100-1, 42600-1, 43150-1, 43155-1, 43705-1, 43710-1, 44028-1, 44315-1, 44320-1, 44530-1, 44725-1, 46218-1, 46245-1, 46246-1, 49201-1, 49202-1, 51105-1, 51145-1, 59730-1, 65804-1, 65810-1, 65811-1, 65815-1, 69005-1, 69625-1, 69640-1 and 93811-3 and the enumerations of goods and the rates of duty set opposite each of those items and by inserting in Schedule A to the said Act the items,

(5) La liste A de la même loi est modifiée par suppression, du numéro tarifaire 69605-1, du renvoi aux «numéros tarifaires 41100-1, 42700-1, 42700-2, 42700-3, 41100-1, 42700-4, 42700-5, 42700-9, 42701-1 ou 42701-2» et par substitution d'un renvoi aux «numéros tarifaires 41100-1, 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15, 42700-16, 42701-1, 42701-2 ou 42701-3».

(6) La liste A de la même loi est modifiée par suppression, du sous-alinéa a)(iv) du numéro tarifaire 69605-1 et de l'alinéa d) du numéro tarifaire 69605-2, des mots «toute école incorporée séparément au Canada qui offre» et par substitution des mots «toute école incorporée séparément au Canada ou qui, n'étant pas incorporée, n'a aucun lien avec des organismes non admissibles et a été établie uniquement pour offrir».

(7) La liste A de la même loi est modifiée par suppression du numéro tarifaire 44062-1, de l'énumération de marchandises et des taux de droits indiqués en regard de ce numéro et par insertion, dans la liste A de cette loi, du numéro tarifaire, de l'énumération de marchandises et des taux de droits indiqués à l'annexe II de la présente loi. 35

(8) La liste A de la même loi est modifiée par suppression des numéros tarifaires 6905-1, 6905-2, 17315-1, 17800-2, 19510-1, 19755-1, 41040-1, 41305-1, 42000-1, 42600-1, 43150-1, 43155-1, 43705-1, 43710-1, 44028-1, 44315-1, 44530-1, 44725-1, 46218-1, 46245-1, 46246-1, 49201-1, 49202-1, 51105-1, 51145-1, 59730-1, 65804-1, 65810-1, 65811-1, 65815-1, 69005-1, 69625-1, 69640-1 et 93811-3 et des énumérations de marchandises et des taux de droits indiqués en regard de ces numéros et par insertion, dans la liste A de cette loi, des

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enumerations of goods and rates of duty specified in Schedule III to this Act.

(9) The French version of Schedule A to the said Act is amended by striking out in tariff item 19700-4 the reference to «ondulé, non coupé en fonction de dimensions ou de formes précises» and substituting therefor a reference to «pour cannelure, non coupé en fonction de dimensions ou de formes précises».

10

(10) The French version of Schedule A to the said Act is further amended by striking out in tariff item 50600-8 the reference to «moulures en bois de plus d'un côté profilé» and substituting therefor a reference to «moulures en bois de plus d'un profil».

(11) The English version of Schedule A to the said Act is amended by striking out in tariff item 50055-1 the reference to "not over six feet in length or over fifteen inches in width," and substituting therefor a reference to "over fifteen inches in width or not over six feet in length.".

(12) The English version of Schedule A to the said Act is further amended by striking out in Note 1, immediately following tariff item 50075-1 the reference to "siding and inouldings of wood having the same profile and cross-section throughout their length," and substituting therefor a reference to "sid- 30 ing and mouldings of wood having the same profile in cross-section throughout their length;".

numéros tarifaires, des énumérations de marchandises et des taux de droits indiqués à l'annexe III de la présente loi.

(9) La version française de la liste A de la même loi est modifiée par suppression, du 5 numéro tarifaire 19700-4, des mots «ondulé, non coupé en fonction de dimensions ou de formes précises» et par substitution des mots «pour cannelure, non coupé en fonction de dimensions ou de formes précises». 10

(10) La version française de la liste A de la même loi est modifiée par suppression, du 5 numéro tarifaire 50600-8, des mots «moulures en bois de plus d'un côté profilé» et par 15 substitution des mots «moulures en bois de plus d'un profil».

(11) La version anglaise de la liste A de la même loi est modifiée par suppression, du 20 numéro tarifaire 50055-1, des mots "not over six feet in length or over fifteen inches in 20 width," et par substitution des mots "over fifteen inches in width or not over six feet in length.".

(12) La version anglaise de la liste A de la 25 même loi est modifiée par suppression, de la 25 Note 1, suivant le numéro tarifaire 50075-1, des mots "siding and mouldings of wood having the same profile and cross-section throughout their length," et par substitution 30 des mots "siding and mouldings of wood 30 having the same profile in cross-section throughout their length;".

PART III

COMING INTO FORCE

Commence-
ment

14. Sections 1 to 6 and 8 to 12 and subsections 13(2) to (5) and (7) shall come into force or be deemed to have come into force on January 1, 1985 and, notwithstanding section 78 of the *Customs Act*, shall apply to all goods imported or taken out of warehouse for consumption on or after that day, or previously imported for which no entry for consumption was made before that day.

PARTIE III

ENTRÉE EN VIGUEUR

14. Les articles 1 à 6 et 8 à 12 et les 35 paragraphes 13(2) à (5) et (7) entrent en vigueur, ou sont réputés être entrés en 35 vigueur, le 1^{er} janvier 1985 et, nonobstant l'article 78 de la *Loi sur les douanes*, s'appliquent d'une part à toutes les marchandises importées ou sorties d'entrepot en vue de la consommation à compter de cette date et, 40 d'autre part, aux marchandises déjà importées et non déclarées en vue de la consommation avant cette date.

Entrée en
vigueur

1984

Douanes et Tarif des douanes

Idem

15. Section 7 and subsections 13(1), (6) and (8) to (12) shall be deemed to have come into force on February 16, 1984, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on or after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

Commencement of regulations

16. Any regulation made under

- (a) the *Customs Act* for the purposes of the implementation of any provision of sections 36 to 44 of the *Customs Act*, as enacted by this Act, or
 - (b) section 23 of the *Customs Tariff*, as enacted by this Act, for the purposes of the implementation of that section,
- shall, if the regulation so provides, have retroactive effect and be deemed to have come into force on January 1, 1985 or on any date thereafter as specified in the regulation.

15. L'article 7 et les paragraphes 13(1), (6) et (8) à (12) sont réputés être entrés en vigueur le 16 février 1984 et s'être appliqués d'une part à toutes les marchandises, dont il y est fait mention, importées ou sorties d'entrepot en vue de la consommation à compter de cette date et, d'autre part, aux marchandises importées et non déclarées en vue de la consommation avant cette date.

Idem

16. Les règlements pris en vertu de :

10 Entrée en vigueur des règlements

- a) la *Loi sur les douanes* pour l'application des articles 36 à 44 de cette loi, édictés par la présente loi,
- b) l'article 23 du *Tarif des douanes*, édicté par la présente loi, pour l'application de cet article,

prennent effet rétroactivement, si les règlements le prévoient, et sont réputés être entrés en vigueur le 1^{er} janvier 1985, ou à une date postérieure à celle-ci précisée dans les 20 règlements.

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SCHEDULE I

(*Subsection 13(2)*)

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
14100-1	Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar.....	13 p.c.	16.8 p.c.	35 p.c.	7.5 p.c.
	on and after January 1, 1986	13 p.c.	16.1 p.c.	35 p.c.	7.5 p.c.
	on and after January 1, 1987	13 p.c.	15.5 p.c.	35 p.c.	7.5 p.c.
14101-1	<i>Liquorice candy</i>	14.3 p.c.	18.1 p.c.	35 p.c.	7.5 p.c.
	on and after January 1, 1986	14.3 p.c.	17.4 p.c.	35 p.c.	7.5 p.c.
	on and after January 1, 1987	14.2 p.c.	16.7 p.c.	35 p.c.	7.5 p.c.
14102-1	<i>Toffee</i>	13.9 p.c.	17.7 p.c.	35 p.c.	7.5 p.c.
	on and after January 1, 1986	13.8 p.c.	16.9 p.c.	35 p.c.	7.5 p.c.
	on and after January 1, 1987	13.8 p.c.	16.3 p.c.	35 p.c.	7.5 p.c.
Except in the case of goods classified under tariff items 14100-1, 14101-1 and 14102-1 that are the growth, produce or manufacture of the United Kingdom of Great Britain and Northern Ireland, the Channel Islands, the Isle of Man, or the Republic of Ireland, the Most-Favoured-Nation Tariff applies.					
17700-1	<i>Advertising catalogues</i>	per pound but not less than on and after January 1, 1986	5 cts. —	2.5 cts. 30.5 p.c.	15 cts. 35 p.c.
	per pound but not less than on and after January 1, 1987	5 cts. —	1.25 cts. 29.5 p.c.	15 cts. 35 p.c.	Free
	per pound but not less than	5 cts. —	— 28.6 p.c.	15 cts. 35 p.c.	Free

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SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff	
17800-1	Advertising and printed matter, viz.: Advertising pamphlets, advertising show cards, illustrated advertising periodicals; catalogues, n.o.p., price lists and price books; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p.....	per pound but not less than on and after January 1, 1986 per pound but not less than on and after January 1, 1987 per pound but not less than	5 cts. — 5 cts. — 5 cts.	2.5 cts. 25.9 p.c. 1.25 cts. 25 p.c. — 24.3 p.c.	15 cts. 35 p.c. 15 cts. 35 p.c. 15 cts. 35 p.c.	Free Free Free Free
17800-3	Goods specified in items 17700-1 and 17800-1 shall be exempt from customs duty when produced in countries entitled to the British Preferential Tariff or Most-Favoured-Nation Tariff and relating exclusively to products or services of such countries, but not relating to Canadian products or services.					
18030-1	Plans and drawings, related specifications, any substitute therefor, reproductions of the foregoing, n.o.p.; maps and charts, n.o.p.....	on and after January 1, 1986 on and after January 1, 1987	12.6 p.c. 11.7 p.c. 10.7 p.c.	12.6 p.c. 11.7 p.c. 10.7 p.c.	27.5 p.c. 27.5 p.c. 27.5 p.c.	Free Free Free

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SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
18100-1	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates; printed matter, n.o.p.	14.6 p.c.	14.6 p.c.	35 p.c.	9.5 p.c.
	on and after January 1, 1986	13.4 p.c.	13.4 p.c.	35 p.c.	8.5 p.c.
	on and after January 1, 1987	12.2 p.c.	12.2 p.c.	35 p.c.	8 p.c.
18700-1	Albumenized and other papers, textile fabrics and films, n.o.p.; all the foregoing chemically prepared for photographers' use	Free	12.2 p.c.	30 p.c.	Free
	on and after January 1, 1986	Free	11.3 p.c.	30 p.c.	Free
	on and after January 1, 1987	Free	10.4 p.c.	30 p.c.	Free
18701-1	<i>Microfilm, unexposed</i>	Free	13.3 p.c.	30 p.c.	Free
	on and after January 1, 1986	Free	12.3 p.c.	30 p.c.	Free
	on and after January 1, 1987	Free	11.3 p.c.	30 p.c.	Free
	Tarred paper and prepared roofings (including shingles), tiles and lay-in panels for ceilings, fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibres, n.o.p.; blotting paper, not printed nor illustrated:				
19200-7	<i>Gypsum wallboard</i>	10.9 p.c.	10.9 p.c.	35 p.c.	Free
	on and after January 1, 1986	10.1 p.c.	10.1 p.c.	35 p.c.	Free
	on and after January 1, 1987	9.4 p.c.	9.4 p.c.	35 p.c.	Free

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SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
22001-1	All medicinal and pharmaceutical preparations, compounded of more than one substance, whether or not containing alcohol, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, filled capsules, tablets, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils	10.4 p.c. 10.3 p.c. 9.5 p.c.	10.4 p.c. 10.3 p.c. 9.5 p.c.	25 p.c. 25 p.c. 25 p.c.	6.5 p.c. 6.5 p.c. 6 p.c.
	on and after January 1, 1986				
	on and after January 1, 1987				
	Any article in this item containing more than forty per cent of proof spirit shall be rated for duty at.....per gallon and on and after January 1, 1986 per gallon and on and after January 1, 1987 per gallon and	\$1.50 11.1 p.c. \$1.50 10.3 p.c. \$1.50 9.5 p.c.	\$1.50 11.1 p.c. \$1.50 10.3 p.c. \$1.50 9.5 p.c.	\$2.00 25 p.c. \$2.00 25 p.c. \$2.00 25 p.c.	\$1.00 7 p.c. \$1.00 6.5 p.c. \$1.00 6.5 p.c.
23400-1	Perfumery, including toilet preparations, non-alcoholic, namely: hair oils, tooth and other powders and washes, pomatum, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin	14.5 p.c. 13.4 p.c. 12.2 p.c.	14.5 p.c. 13.4 p.c. 12.2 p.c.	40 p.c. 40 p.c. 40 p.c.	9.5 p.c. 8.5 p.c. 8 p.c.
	on and after January 1, 1986				
	on and after January 1, 1987				
28900-1	Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.....	12.6 p.c. 12.5 p.c. 11.4 p.c.	13.6 p.c. 12.5 p.c. 11.4 p.c.	35 p.c. 35 p.c. 35 p.c.	Free Free Free
	on and after January 1, 1986				
	on and after January 1, 1987				

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SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
28900-2	Toilet bowls and tanks and combinations thereof of china	12.6 p.c.	13.6 p.c.	35 p.c.	9 p.c.
	on and after January 1, 1986	12.5 p.c.	12.5 p.c.	35 p.c.	8 p.c.
	on and after January 1, 1987	11.4 p.c.	11.4 p.c.	35 p.c.	7.5 p.c.
32603-1	Demijohns or carboys, bottles, flasks, phials, jars and balls, of glass, not cut, n.o.p.; lamp chimneys of glass, n.o.p.....	13.6 p.c.	13.6 p.c.	32.5 p.c.	9 p.c.
	on and after January 1, 1986	12.5 p.c.	12.5 p.c.	32.5 p.c.	8 p.c.
	on and after January 1, 1987	11.4 p.c.	11.4 p.c.	32.5 p.c.	7.5 p.c.
35200-1	Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n.o.p.; and manufactures of brass or copper, n.o.p.	12.1 p.c.	12.1 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1986	11.2 p.c.	11.2 p.c.	30 p.c.	7 p.c.
	on and after January 1, 1987	10.3 p.c.	10.3 p.c.	30 p.c.	6.5 p.c.
35400-1	Manufactures of aluminum, n.o.p.	12.1 p.c.	12.1 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1986	11.2 p.c.	11.2 p.c.	30 p.c.	7 p.c.
	on and after January 1, 1987	10.3 p.c.	10.3 p.c.	30 p.c.	6.5 p.c.
41400-1	Typewriters.....	Free	5.2 p.c.	25 p.c.	Free
	on and after January 1, 1986	Free	2.6 p.c.	25 p.c.	Free
	on and after January 1, 1987	Free	Free	25 p.c.	Free
	Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all the foregoing, including suction hose, n.o.p.:				
41500-1	<i>Other than the following</i>	5 p.c.	15 p.c.	25 p.c.	5 p.c.
	on and after January 1, 1986	5 p.c.	14 p.c.	25 p.c.	5 p.c.
	on and after January 1, 1987	5 p.c.	12.5 p.c.	25 p.c.	5 p.c.
41500-2	<i>Commercial or industrial vacuum cleaners</i>	5.1 p.c.	15.1 p.c.	25 p.c.	5.1 p.c.
	on and after January 1, 1986	5.1 p.c.	14.1 p.c.	25 p.c.	5.1 p.c.
	on and after January 1, 1987	5.1 p.c.	12.6 p.c.	25 p.c.	5.1 p.c.

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SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
Refrigerators and combination refrigerator-freezers, domestic or store, completely equipped or not:					
41505-1	<i>Domestic, electric, with refrigerator capacity of not less than 0.38 m³</i>	15.7 p.c.	15.7 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1986	14.2 p.c.	14.2 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1987	12.6 p.c.	12.6 p.c.	30 p.c.	8 p.c.
41505-2	<i>Domestic, n.o.p.</i>	15.5 p.c.	15.5 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1986	14 p.c.	14 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1987	12.5 p.c.	12.5 p.c.	30 p.c.	8 p.c.
41505-3	<i>Store</i>	13.5 p.c.	13.5 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1986	12.4 p.c.	12.4 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1987	11.3 p.c.	11.3 p.c.	30 p.c.	7.5 p.c.
Washing machines, domestic, with or without motive power incorporated therein; complete parts of washing machines:					
41515-1	<i>Other than the following</i>	15 p.c.	15.5 p.c.	35 p.c.	10 p.c.
	on and after January 1, 1986	14 p.c.	14 p.c.	35 p.c.	9 p.c.
	on and after January 1, 1987	12.5 p.c.	12.5 p.c.	35 p.c.	8 p.c.
41516-1	<i>Complete parts of electric washing machines</i>	15.1 p.c.	15.6 p.c.	35 p.c.	10 p.c.
	on and after January 1, 1986	14.1 p.c.	14.1 p.c.	35 p.c.	9 p.c.
	on and after January 1, 1987	12.6 p.c.	12.6 p.c.	35 p.c.	8 p.c.
Machines, n.o.p., and accessories, attachments, control equipment and tools for use therewith; parts of the foregoing:					
42700-5	Household machines, electric motor driven, including knives, knife sharpeners, floor polishers, humidifiers, air conditioners, tooth brushes, can openers, hair dryers, food mixers, food blenders, food grinders, food choppers, garbage disposal units, <i>portable</i> dishwashers, shoe polishers, clothes brushes, massagers, and combinations thereof; accessories, attachments, control equipment and tools for use therewith; parts of the foregoing	2.5 p.c.	13.5 p.c.	35 p.c.	2.5 p.c.
	on and after January 1, 1986	2.5 p.c.	13 p.c.	35 p.c.	2.5 p.c.
	on and after January 1, 1987	2.5 p.c.	12.5 p.c.	35 p.c.	2.5 p.c.

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SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
42700-10	<i>Parts of portable air compressors.....</i>	4.8 p.c.	13 p.c.	35 p.c.	4.8 p.c.
	on and after January 1, 1986	4.6 p.c.	12 p.c.	35 p.c.	4.6 p.c.
	on and after January 1, 1987	4.4 p.c.	11.1 p.c.	35 p.c.	4.4 p.c.
42700-11	<i>Electric dishwashers, not including electric portable dishwashers, household, n.o.p.</i>	4.2 p.c.	15.2 p.c.	35 p.c.	4.2 p.c.
	on and after January 1, 1986	4.1 p.c.	14.6 p.c.	35 p.c.	4.1 p.c.
	on and after January 1, 1987	4.1 p.c.	14.1 p.c.	35 p.c.	4.1 p.c.
42700-12	<i>Parts of electric dishwashers enumerated in tariff item 42700-11, other than parts otherwise entitled to entry under tariff items 42700-5, 42700-6 or 42700-8</i>	2.5 p.c.	13.5 p.c.	35 p.c.	2.5 p.c.
	on and after January 1, 1986	2.5 p.c.	13 p.c.	35 p.c.	2.5 p.c.
	on and after January 1, 1987	2.5 p.c.	12.5 p.c.	35 p.c.	2.5 p.c.
42700-13	<i>Parts of food mixers enumerated in tariff item 42700-5.....</i>	3.2 p.c.	14.2 p.c.	35 p.c.	3.2 p.c.
	on and after January 1, 1986	3.1 p.c.	13.6 p.c.	35 p.c.	3.1 p.c.
	on and after January 1, 1987	3.1 p.c.	13.1 p.c.	35 p.c.	3.1 p.c.
42700-14	<i>Vending machines for hot or cold beverages, ice cream or cigarettes.....</i>	2.5 p.c.	10.7 p.c.	35 p.c.	2.5 p.c.
	on and after January 1, 1986	2.5 p.c.	9.9 p.c.	35 p.c.	2.5 p.c.
	on and after January 1, 1987	2.5 p.c.	9.2 p.c.	35 p.c.	2.5 p.c.
42700-15	<i>Vending machines for candy.....</i>	3 p.c.	11.2 p.c.	35 p.c.	3 p.c.
	on and after January 1, 1986	3 p.c.	10.4 p.c.	35 p.c.	3 p.c.
	on and after January 1, 1987	3 p.c.	9.7 p.c.	35 p.c.	3 p.c.
42700-16	<i>Vending machines, n.o.p.....</i>	2.9 p.c.	11.1 p.c.	35 p.c.	2.9 p.c.
	on and after January 1, 1986	2.9 p.c.	10.3 p.c.	35 p.c.	2.9 p.c.
	on and after January 1, 1987	2.8 p.c.	9.5 p.c.	35 p.c.	2.8 p.c.

Customs Tariff

33 ELIZ. II

SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
<p>Except that in the case of the importation into Canada of any goods enumerated in tariff items 42700-1, 42700-2, 42700-3, 42700-4, 42700-5, 42700-9, 42700-10, 42700-11, 42700-12, 42700-13, 42700-14, 42700-15 and 42700-16, the Governor in Council on the recommendation of the <i>Minister of Regional Industrial Expansion</i> may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in these items applicable to the goods, and subsections 17(2), (3), (4), (5) and (8) of the <i>Financial Administration Act</i> apply in the case of a remission granted under this provision.</p>					
<p>Articles which otherwise would be classified under tariff items 42700-1 to 42700-4, namely: compressor sets, electricity generating sets, fork lift trucks, front-end loaders or tractor shovels, gear reducers, pumps and pump sets, motor operated valves, positive displacement blowers and vacuum pumps, metal working lathes, metal working milling machines, cutting tools for use with metal working machines, articulated folding boom-type cranes designed for mounting on trucks; accessories, attachments and control equipment for use therewith; parts of the foregoing:</p>					
42701-1	Other than the following	2.7 p.c.	10.9 p.c.	35 p.c.	2.7 p.c.
	on and after January 1, 1986	2.6 p.c.	10 p.c.	35 p.c.	2.6 p.c.
	on and after January 1, 1987	2.6 p.c.	9.3 p.c.	35 p.c.	2.6 p.c.
42701-3	<i>Factory or warehouse fork lift trucks, powered by liquefied petroleum gas</i>	2.7 p.c.	10.9 p.c.	35 p.c.	2.7 p.c.
	on and after January 1, 1986	2.7 p.c.	10.1 p.c.	35 p.c.	2.7 p.c.
	on and after January 1, 1987	2.7 p.c.	9.4 p.c.	35 p.c.	2.7 p.c.

Customs Tariff

33 ELIZ. II

SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General General Tariff	General Preferential Tariff
	Except that in the case of the importation into Canada of any goods enumerated in tariff items 42701-1, 42701-2 and 42701-3 that are the manufacture of the United Kingdom of Great Britain and Northern Ireland, the Channel Islands, the Isle of Man, or the Republic of Ireland, the Most-Favoured-Nation Tariff applies.				
	Except that in the case of the importation into Canada of any goods enumerated in tariff items 42701-1, 42701-2 and 42701-3, the Governor in Council on the recommendation of the <i>Minister of Regional Industrial Expansion</i> may, whenever he considers that it is in the public interest and that the goods are not available from production in Canada, remit the duty specified in these items applicable to the goods, and subsections 17(2), (3), (4), (5) and (8) of the <i>Financial Administration Act</i> apply in the case of a remission granted under this provision.				
	Cars and trailers including house trailers, n.o.p., wheelbarrows, trucks, road or railway scrapers and hand carts:				
43910-1	<i>Cars, travel trailers, tent trailers, non-commercial snowmobile, utility, boat and commercial horse trailers, trailers for use as permanent mountings for machinery or equipment; wheelbarrows, trucks and hand carts; road or railway scrapers</i>	10 p.c.	12 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1986	10 p.c.	11.1 p.c.	30 p.c.	7 p.c.
	on and after January 1, 1987	10 p.c.	10.2 p.c.	30 p.c.	6.5 p.c.
43910-3	<i>Road maintenance graders, self propelled</i>	10.1 p.c.	12.1 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1986	10.1 p.c.	11.2 p.c.	30 p.c.	7 p.c.
	on and after January 1, 1987	10.1 p.c.	10.3 p.c.	30 p.c.	6.5 p.c.
43910-4	<i>Other</i>	10.2 p.c.	12.2 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1986	10.2 p.c.	11.3 p.c.	30 p.c.	7.5 p.c.
	on and after January 1, 1987	10.2 p.c.	10.4 p.c.	30 p.c.	6.5 p.c.

SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
43910-5	<i>Mobile homes and truck trailers, n.o.p.</i>	10 p.c.	15.6 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1986	10 p.c.	15.3 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1987	10 p.c.	15 p.c.	30 p.c.	10 p.c.
44034-3	<i>Sportsmen's fishing lines in retail packages</i>	Free	12.7 p.c.	30 p.c.	Free
	on and after January 1, 1986	Free	11.7 p.c.	30 p.c.	Free
	on and after January 1, 1987	Free	10.8 p.c.	30 p.c.	Free
44126-1	<i>Pump or slide-action shotguns</i>	Free	6.1 p.c.	30 p.c.	Free
	on and after January 1, 1986	Free	5.9 p.c.	30 p.c.	Free
	on and after January 1, 1987	Free	5.6 p.c.	30 p.c.	Free
	Apparatus, and parts thereof, for cooking or for heating buildings, not to include commercial food processing machines, namely, continuous pressure and atmospheric preheaters and cookers, and parts thereof, for sterilizing or for cooking or for both sterilizing and cooking food products in hermetically sealed containers:				
44300-1	<i>Other than the following</i>	13.5 p.c.	13.5 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1986	12.4 p.c.	12.4 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1987	11.3 p.c.	11.3 p.c.	30 p.c.	7.5 p.c.
44300-2	<i>Commercial microwave ovens</i>	13.9 p.c.	13.9 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1986	12.7 p.c.	12.7 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1987	11.5 p.c.	11.5 p.c.	30 p.c.	7.5 p.c.
44300-3	<i>Parts, other than heating elements, of electric stoves or ranges</i>	13.6 p.c.	13.6 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1986	12.5 p.c.	12.5 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1987	11.4 p.c.	11.4 p.c.	30 p.c.	7.5 p.c.
44300-4	<i>Parts of gas stoves or ranges</i>	14.4 p.c.	14.4 p.c.	30 p.c.	9.5 p.c.
	on and after January 1, 1986	13.3 p.c.	13.3 p.c.	30 p.c.	8.5 p.c.
	on and after January 1, 1987	12.1 p.c.	12.1 p.c.	30 p.c.	8 p.c.
	Apparatus for cooking, designed for household use; parts thereof:				
44300-10	<i>Other than the following</i>	15.1 p.c.	15.6 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1986	14.1 p.c.	14.1 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1987	12.6 p.c.	12.6 p.c.	30 p.c.	8 p.c.

Customs Tariff

33 ELIZ. II

SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
44300-11	<i>Electric coffee makers</i>	17.3 p.c.	17.8 p.c.	30 p.c.	11.5 p.c.
	on and after January 1, 1986	16 p.c.	16 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1987	14.3 p.c.	14.3 p.c.	30 p.c.	9.5 p.c.
44300-12	<i>Parts of gas stoves or ranges</i>	16.1 p.c.	16.6 p.c.	30 p.c.	10.5 p.c.
	on and after January 1, 1986	15 p.c.	15 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1987	13.4 p.c.	13.4 p.c.	30 p.c.	8 p.c.
44300-20	Apparatus for heating buildings, designed for household use; parts thereof.....	14.4 p.c.	14.4 p.c.	30 p.c.	9.5 p.c.
	on and after January 1, 1986	13.4 p.c.	13.4 p.c.	30 p.c.	8.5 p.c.
	on and after January 1, 1987	12.5 p.c.	12.5 p.c.	30 p.c.	8 p.c.
44300-30	Mechanical popcorn cookers and parts thereof.....	Free	Free	30 p.c.	Free
44504-1	Electric arc lamps and incandescent electric light lamps, n.o.p.	13.7 p.c.	13.7 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1986	12.5 p.c.	12.5 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1987	11.4 p.c.	11.4 p.c.	30 p.c.	7.5 p.c.
44504-2	<i>Fluorescent lamps</i>	15.2 p.c.	15.2 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1986	13.9 p.c.	13.9 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1987	12.7 p.c.	12.7 p.c.	30 p.c.	8 p.c.
	<i>Incandescent lamps over 31 volts:</i>				
44504-3	<i>Other than the following</i>	15 p.c.	15 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1986	13.8 p.c.	13.8 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1987	12.6 p.c.	12.6 p.c.	30 p.c.	8 p.c.
44504-4	<i>Infra-red</i>	13.5 p.c.	13.5 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1986	12.4 p.c.	12.4 p.c.	30 p.c.	8 p.c.
	on and after January 1, 1987	11.3 p.c.	11.3 p.c.	30 p.c.	7.5 p.c.
44504-5	<i>Quartz-halogen</i>	16.1 p.c.	16.1 p.c.	30 p.c.	10.5 p.c.
	on and after January 1, 1986	14.8 p.c.	14.8 p.c.	30 p.c.	9.5 p.c.
	on and after January 1, 1987	13.5 p.c.	13.5 p.c.	30 p.c.	9 p.c.

Customs Tariff

33 ELIZ. II

SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
<i>Electric telegraph apparatus and complete parts thereof, other than goods enumerated in tariff item 44546-1:</i>					
44506-1	<i>Other than the following</i>	Free	12.2 p.c.	30 p.c.	Free
	on and after January 1, 1986	Free	11.3 p.c.	30 p.c.	Free
	on and after January 1, 1987	Free	10.3 p.c.	30 p.c.	Free
44506-2	<i>Telegraph stock ticker terminals, telegraph keyboard perforators, teletype terminal equipment and telegraph facsimile apparatus</i>	Free	12 p.c.	30 p.c.	Free
	on and after January 1, 1986	Free	11.1 p.c.	30 p.c.	Free
	on and after January 1, 1987	Free	10.2 p.c.	30 p.c.	Free
44506-3	<i>Complete parts of all the foregoing</i>	Free	12 p.c.	30 p.c.	Free
	on and after January 1, 1986	Free	11.1 p.c.	30 p.c.	Free
	on and after January 1, 1987	Free	10.2 p.c.	30 p.c.	Free
<i>Electric telephone apparatus and complete parts thereof:</i>					
44508-1	<i>Other than the following</i>	10.3 p.c.	17.8 p.c.	30 p.c.	10.3 p.c.
44508-2	<i>Telephone hand sets, video telephones and telephone intercommunication systems</i>	10 p.c.	17.5 p.c.	30 p.c.	10 p.c.
44508-3	<i>Complete parts of all the foregoing</i>	10.1 p.c.	17.6 p.c.	30 p.c.	10.1 p.c.
44512-1	<i>Electric and galvanic batteries, n.o.p., and complete parts thereof, including separator walls of wood, cut to size or not</i>	12.7 p.c.	12.7 p.c.	27.5 p.c.	8 p.c.
	on and after January 1, 1986	11.7 p.c.	11.7 p.c.	27.5 p.c.	7.5 p.c.
	on and after January 1, 1987	10.8 p.c.	10.8 p.c.	27.5 p.c.	7 p.c.

Customs Tariff

33 ELIZ. II

SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
44516-1	Electric motors, and complete parts thereof, n.o.p. on and after January 1, 1986 on and after January 1, 1987	10.8 p.c. 10 p.c. 9.3 p.c.	10.8 p.c. 10 p.c. 9.3 p.c.	37.5 p.c. 37.5 p.c. 37.5 p.c.	7 p.c. 6.5 p.c. 6 p.c.
Electric apparatus and complete parts thereof, n.o.p.:					
44524-1	Other than the following	12.2 p.c. 11.3 p.c. 10.3 p.c.	12.2 p.c. 11.3 p.c. 10.3 p.c.	30 p.c. 30 p.c. 30 p.c.	8 p.c. 7.5 p.c. 6.5 p.c.
44524-7	<i>Electric receptacle boxes and covers, of metal</i>	12.8 p.c. 11.8 p.c. 10.9 p.c.	12.8 p.c. 11.8 p.c. 10.9 p.c.	30 p.c. 30 p.c. 30 p.c.	8.5 p.c. 7.5 p.c. 7 p.c.
44524-8	<i>Electric junction boxes</i>	13.6 p.c. 12.5 p.c. 11.5 p.c.	13.6 p.c. 12.5 p.c. 11.5 p.c.	30 p.c. 30 p.c. 30 p.c.	9 p.c. 8 p.c. 7.5 p.c.
44524-9	<i>Industrial control-type switches</i>	12.9 p.c. 11.9 p.c. 10.9 p.c.	12.9 p.c. 11.9 p.c. 10.9 p.c.	30 p.c. 30 p.c. 30 p.c.	8.5 p.c. 7.5 p.c. 7 p.c.
44524-10	<i>Commercial battery chargers</i>	12.3 p.c. 11.4 p.c. 10.5 p.c.	12.3 p.c. 11.4 p.c. 10.5 p.c.	30 p.c. 30 p.c. 30 p.c.	8 p.c. 7.5 p.c. 7 p.c.
44524-11	<i>Burglar alarms</i>	12.5 p.c. 11.5 p.c. 10.6 p.c.	12.5 p.c. 11.5 p.c. 10.6 p.c.	30 p.c. 30 p.c. 30 p.c.	8 p.c. 7.5 p.c. 7 p.c.
Radio and television apparatus and parts thereof, n.o.p.:					
44533-1	Other than the following	Free on and after January 1, 1986 on and after January 1, 1987	11 p.c. 10.2 p.c. 9.5 p.c.	25 p.c. 25 p.c. 25 p.c.	Free Free Free

Customs Tariff

33 ELIZ. II

SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
44533-2	<i>Domestic radio receiving sets, including radio receiving sets for motor vehicles, other than receiver-tuner-amplifier combinations; parts of domestic radio receiving sets</i>	Free	3.8 p.c.	25 p.c.	Free
	on and after January 1, 1986	Free	1.9 p.c.	25 p.c.	Free
	on and after January 1, 1987	Free	Free	25 p.c.	Free
44533-3	<i>Receiver-tuner-amplifier combinations of domestic radio receiving sets, including radio receiving sets for motor vehicles</i>	Free	4.7 p.c.	25 p.c.	Free
	on and after January 1, 1986	Free	2.4 p.c.	25 p.c.	Free
	on and after January 1, 1987	Free	Free	25 p.c.	Free
44533-4	<i>Domestic colour television receiving sets, other than 19 inch screen; parts of domestic colour television receiving sets</i>	Free	10 p.c.	25 p.c.	Free
	on and after January 1, 1986	Free	8.8 p.c.	25 p.c.	Free
	on and after January 1, 1987	Free	7.5 p.c.	25 p.c.	Free
44533-5	<i>Domestic colour television receiving sets, 19 inch screen</i> ..	Free	11 p.c.	25 p.c.	Free
	on and after January 1, 1986	Free	9.7 p.c.	25 p.c.	Free
	on and after January 1, 1987	Free	8.2 p.c.	25 p.c.	Free
44533-6	<i>Monochrome television receiving sets and parts thereof</i> ...	Free	3 p.c.	25 p.c.	Free
	on and after January 1, 1986	Free	1.5 p.c.	25 p.c.	Free
	on and after January 1, 1987	Free	Free	25 p.c.	Free
44533-7	<i>Colour television cameras and parts thereof</i>	Free	Free	25 p.c.	Free
44533-8	<i>Domestic receiving antennae, and mountings therefor, for radio or television, not including citizens band radio</i>	Free	11.4 p.c.	25 p.c.	Free
	on and after January 1, 1986	Free	10.5 p.c.	25 p.c.	Free
	on and after January 1, 1987	Free	9.8 p.c.	25 p.c.	Free

Customs Tariff

33 ELIZ. II

SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
	Except that in the case of television apparatus and parts thereof, for use in community antenna television transmission lines, classified under tariff items 44533-1 or 44533-8, that are the manufacture of the United Kingdom of Great Britain and Northern Ireland, the Channel Islands, the Isle of Man, or the Republic of Ireland, the Most-Favoured-Nation Tariff applies.				
44536-3	Turntables.....	2 p.c. on and after January 1, 1986 1 p.c. on and after January 1, 1987 Free	2 p.c. 1 p.c. Free	25 p.c. 25 p.c. 25 p.c.	1 p.c. 0.5 p.c. Free
44536-5	Tone arms	1.9 p.c. on and after January 1, 1986 0.9 p.c. on and after January 1, 1987 Free	1.9 p.c. 0.9 p.c. Free	25 p.c. 25 p.c. 25 p.c.	1 p.c. 0.5 p.c. Free
44537-1	Parts and materials for use in the manufacture or repair of the goods enumerated in tariff items 44536-1, 44536-2, 44536-3 and 44536-5	Free	Free	25 p.c.	Free
	Recorders, reproducers and dictation recording and transcribing equipment using magnetizable tape as a recording medium; parts thereof, n.o.p.:				
44538-3	<i>Other than the following</i>	9.1 p.c. on and after January 1, 1986 8.6 p.c. on and after January 1, 1987 8 p.c.	9.1 p.c. 8.6 p.c. 8 p.c.	25 p.c. 25 p.c. 25 p.c.	6 p.c. 5.5 p.c. 5 p.c.
44538-4	<i>Video tape recorders and reproducers other than those used in television broadcasting</i>	9.5 p.c. on and after January 1, 1986 8.9 p.c. on and after January 1, 1987 8.3 p.c.	9.5 p.c. 8.9 p.c. 8.3 p.c.	25 p.c. 25 p.c. 25 p.c.	6 p.c. 5.5 p.c. 5.5 p.c.
44540-1	Loudspeakers; audio-frequency electric amplifiers; parts thereof, n.o.p.....	Free on and after January 1, 1986 Free on and after January 1, 1987 Free	11.4 p.c. 10.5 p.c. 9.8 p.c.	25 p.c. 25 p.c. 25 p.c.	Free Free Free

Customs Tariff

33 ELIZ. II

SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
	Except that in the case of audio-frequency electric amplifiers and parts thereof, for use in community antenna television transmission lines, that are the manufacture of the United Kingdom of Great Britain and Northern Ireland, the Channel Islands, the Isle of Man, or the Republic of Ireland, the Most-Favoured-Nation Tariff applies.				
	Electron tubes, except X-ray tubes; Bases, beaded assemblies, cages, guns, mounts, stems and wire-wound grids, all for use in the manufacture of electron tubes, except X-ray tubes:				
44542-1	<i>Other than the following</i>	Free	10.7 p.c.	25 p.c.	—
	on and after January 1, 1986	Free	9.9 p.c.	25 p.c.	—
	on and after January 1, 1987	Free	9.2 p.c.	25 p.c.	—
44542-2	<i>Television picture tubes, colour</i>	Free	10.8 p.c.	25 p.c.	—
	on and after January 1, 1986	Free	10 p.c.	25 p.c.	—
	on and after January 1, 1987	Free	9.3 p.c.	25 p.c.	—
	Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, n.o.p.:				
44603-1	<i>Other than the following</i>	10.1 p.c.	12.1 p.c.	35 p.c.	8 p.c.
	on and after January 1, 1986	10 p.c.	11.1 p.c.	35 p.c.	7 p.c.
	on and after January 1, 1987	10 p.c.	10.2 p.c.	35 p.c.	6.5 p.c.
44612-1	<i>Bottles or cylinders of steel for use as high-pressure containers for gas</i>	Free	12.4 p.c.	25 p.c.	Free
	on and after January 1, 1986	Free	11.5 p.c.	25 p.c.	Free
	on and after January 1, 1987	Free	10.6 p.c.	25 p.c.	Free
51100-1	<i>Racquets and racquet frames; baseball bats; hollow practice golf balls; balls of all kinds for use in sports, games or athletics, n.o.p.; finished parts of golf clubs</i>	13.5 p.c.	13.5 p.c.	35 p.c.	9 p.c.
	on and after January 1, 1986	12.4 p.c.	12.4 p.c.	35 p.c.	8 p.c.
	on and after January 1, 1987	11.3 p.c.	11.3 p.c.	35 p.c.	7.5 p.c.

Customs Tariff

33 ELIZ. II

SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
51101-1	<i>Golf balls, n.o.p.</i>	14.7 p.c. on and after January 1, 1986 on and after January 1, 1987	14.7 p.c. 13.5 p.c. 12.3 p.c.	35 p.c. 35 p.c. 35 p.c.	9.5 p.c. 9 p.c. 8 p.c.
51101-2	<i>Golf clubs</i>	14.5 p.c. on and after January 1, 1986 on and after January 1, 1987	14.5 p.c. 13.3 p.c. 12.1 p.c.	35 p.c. 35 p.c. 35 p.c.	9.5 p.c. 8.5 p.c. 8 p.c.
51110-1	<i>Skis</i>	13.6 p.c. on and after January 1, 1986 on and after January 1, 1987	13.6 p.c. 12.5 p.c. 11.4 p.c.	35 p.c. 35 p.c. 35 p.c.	9 p.c. 8 p.c. 7.5 p.c.
51805-1	<i>Billiard tables, with or without pockets</i>	17.9 p.c. on and after January 1, 1986 on and after January 1, 1987	18.5 p.c. 17.7 p.c. 17 p.c.	35 p.c. 35 p.c. 35 p.c.	12 p.c. 11.5 p.c. 11 p.c.
51806-1	<i>Billiard cues, balls, cue-racks and cue-tips</i>	15.7 p.c. on and after January 1, 1986 on and after January 1, 1987	16.3 p.c. 15.6 p.c. 15 p.c.	35 p.c. 35 p.c. 35 p.c.	10.5 p.c. 10 p.c. 10 p.c.
House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough:					
51901-2	<i>Wooden bedroom furniture, not upholstered, not including cribs and bunk beds</i>	15.3 p.c. on and after January 1, 1986 on and after January 1, 1987	16.6 p.c. 15.9 p.c. 15.3 p.c.	45 p.c. 45 p.c. 45 p.c.	11 p.c. 10.5 p.c. 10 p.c.
51901-3	<i>Wooden office furniture, not including desks, visible record equipment, typewriter stands and tables</i>	16.2 p.c. on and after January 1, 1986 on and after January 1, 1987	17.5 p.c. 16.7 p.c. 16.1 p.c.	45 p.c. 45 p.c. 45 p.c.	11.5 p.c. 11 p.c. 10.5 p.c.

SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
51901-4	<i>Metal filing cabinets</i>	14.1 p.c.	14.1 p.c.	45 p.c.	9 p.c.
	on and after January 1, 1986	13.3 p.c.	13.3 p.c.	45 p.c.	8.5 p.c.
	on and after January 1, 1987	12.7 p.c.	12.7 p.c.	45 p.c.	8 p.c.
51901-5	In chief part by value of metal, <i>n.o.p.</i>	13.9 p.c.	13.9 p.c.	45 p.c.	9 p.c.
	on and after January 1, 1986	13.2 p.c.	13.2 p.c.	45 p.c.	8.5 p.c.
	on and after January 1, 1987	12.6 p.c.	12.6 p.c.	45 p.c.	8 p.c.
52307-1	<i>Men's ski jackets made from woven fabrics wholly of cotton</i>	30 p.c.	30 p.c.	35 p.c.	—
54125-1	Cordage, exceeding 2.5 cm in circumference, <i>n.o.p.</i>	17.6 p.c.	20.1 p.c.	25 p.c.	—
56831-1	<i>Disposable gloves made of materials described in headings 93901 to 93906 inclusive</i>	20.5 p.c.	25.5 p.c.	45 p.c.	17 p.c.
61105-1	Boots, shoes, slippers and insoles of any material, <i>n.o.p.</i>	18.3 p.c.	23.4 p.c.	40 p.c.	—
	on and after January 1, 1986	18.3 p.c.	23.1 p.c.	40 p.c.	—
	on and after January 1, 1987	18.3 p.c.	22.8 p.c.	40 p.c.	—
61800-1	Rubber cement and all manufactures of rubber and gutta percha, <i>n.o.p.</i>	12.1 p.c.	12.1 p.c.	27.5 p.c.	8 p.c.
	on and after January 1, 1986	11.2 p.c.	11.2 p.c.	27.5 p.c.	7 p.c.
	on and after January 1, 1987	10.3 p.c.	10.3 p.c.	27.5 p.c.	6.5 p.c.
61815-2	Solid, press-on, industrial rubber tires, <i>n.o.p.</i> ; off-highway tires, the section width of the tire measuring at least 16 inches including normal sidewalls but not including protective side ribs, bars or decorations, and the diameter of the tire rim measuring at least 24 inches	13.1 p.c.	13.1 p.c.	35 p.c.	8.5 p.c.
	on and after January 1, 1986	11.7 p.c.	11.7 p.c.	35 p.c.	7.5 p.c.
	on and after January 1, 1987	10.2 p.c.	10.2 p.c.	35 p.c.	6.5 p.c.
61815-3	<i>Solid, press-on, industrial rubber tires, not including used or retread tires</i>	14.4 p.c.	14.4 p.c.	35 p.c.	9.5 p.c.
	on and after January 1, 1986	12.9 p.c.	12.9 p.c.	35 p.c.	8.5 p.c.
	on and after January 1, 1987	11.2 p.c.	11.2 p.c.	35 p.c.	7 p.c.
61815-4	<i>Solid or cushion industrial tires, n.o.p., not including used or retread tires</i>	13.2 p.c.	13.2 p.c.	35 p.c.	8.5 p.c.
	on and after January 1, 1986	12.2 p.c.	12.2 p.c.	35 p.c.	8 p.c.
	on and after January 1, 1987	11.2 p.c.	11.2 p.c.	35 p.c.	7 p.c.

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SCHEDULE I—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
<i>Pneumatic tires, wholly or in part of rubber, other than tires entitled to entry under tariff items 61810-1 and 61815-2, and not including used or retread tires:</i>					
61815-5	<i>Industrial, passenger car, bicycle, motorcycle, bus, truck, aircraft, racing car, farm implement, tractor or off-highway tires</i>	12.6 p.c.	12.6 p.c.	35 p.c.	8 p.c.
	on and after January 1, 1986	11.6 p.c.	11.6 p.c.	35 p.c.	7.5 p.c.
	on and after January 1, 1987	10.7 p.c.	10.7 p.c.	35 p.c.	7 p.c.
61815-6	<i>N.o.p.</i>	13.7 p.c.	13.7 p.c.	35 p.c.	9 p.c.
	on and after January 1, 1986	12.6 p.c.	12.6 p.c.	35 p.c.	8 p.c.
	on and after January 1, 1987	11.7 p.c.	11.7 p.c.	35 p.c.	7.5 p.c.
62410-1	<i>Toys of all kinds, n.o.p.</i>	10.2 p.c.	14.6 p.c.	40 p.c.	9.5 p.c.
	on and after January 1, 1986	10.2 p.c.	13.6 p.c.	40 p.c.	9 p.c.
	on and after January 1, 1987	10.2 p.c.	12.7 p.c.	40 p.c.	8 p.c.
<i>Umbrellas, parasols and sunshades of all kinds and materials:</i>					
62900-1	<i>Garden, beach, patio or lawn type.</i>	13.5 p.c.	13.5 p.c.	35 p.c.	9 p.c.
	on and after January 1, 1986	12.4 p.c.	12.4 p.c.	35 p.c.	8 p.c.
	on and after January 1, 1987	11.3 p.c.	11.3 p.c.	35 p.c.	7.5 p.c.
62900-2	<i>N.o.p.</i>	13.6 p.c.	13.6 p.c.	35 p.c.	9 p.c.
	on and after January 1, 1986	12.5 p.c.	12.5 p.c.	35 p.c.	8 p.c.
	on and after January 1, 1987	11.4 p.c.	11.4 p.c.	35 p.c.	7.5 p.c.
64700-1	<i>Jewellery of any material, for the adornment of the person, n.o.p.</i>	16.4 p.c.	16.4 p.c.	45 p.c.	10.5 p.c.
	on and after January 1, 1986	14.8 p.c.	14.8 p.c.	45 p.c.	9.5 p.c.
	on and after January 1, 1987	13.3 p.c.	13.3 p.c.	45 p.c.	8.5 p.c.

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SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
<i>Buttons made of materials described in headings 93901 to 93906 inclusive:</i>					
65101-1	<i>Of polyester, acrylic or casein resins</i>	12.6 p.c. and, per gross on and after January 1, 1986 and, per gross on and after January 1, 1987 and, per gross	14.5 p.c. 5 cts. 12.6 p.c. 5 cts. 12.6 p.c. 5 cts.	35 p.c. 5 cts. 35 p.c. 5 cts. 35 p.c. 5 cts.	9.5 p.c. 3.3 cts. 9 p.c. 3.3 cts. 8 p.c. 3.3 cts.
65102-1	<i>N.o.p.</i>	12.7 p.c. and, per gross on and after January 1, 1986 and, per gross on and after January 1, 1987 and, per gross	14.6 p.c. 5 cts. 12.7 p.c. 5 cts. 12.7 p.c. 5 cts.	35 p.c. 5 cts. 35 p.c. 5 cts. 35 p.c. 5 cts.	9.5 p.c. 3.3 cts. 9 p.c. 3.3 cts. 8 p.c. 3.3 cts.
Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions:					
71002-1	<i>Usual coverings containing goods subject to any ad valorem rate of duty</i>	Free on and after January 1, 1986 on and after January 1, 1987	6 p.c. 5.8 p.c. 5.5 p.c.	20 p.c. 20 p.c. 20 p.c.	Free Free Free
If, in the case of sales of like or similar goods in the ordinary course of trade in the country of export, the value of the usual coverings is included in the selling price of the goods they contain, then for the purposes of items 71001-1 and 71002-1 the coverings shall be considered as part of the goods.					

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SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
71006-1	The term coverings in items 71001-1 to 71005-1 inclusive shall include <i>any articles</i> used in covering or holding goods imported therewith, subject to regulations prescribed by the Minister.				
91510	Industrial mixtures, including reaction blends, of fatty acids not containing 90 per cent or more by weight of any one acid; acid oils from refining, n.o.p.; industrial mixtures, including reaction blends, of fatty alcohols not containing 90 per cent or more by weight of any one alcohol:				
91510-4	Higher fatty alcohols, unsulphated, for use in the manufacture of goods enumerated in heading 93402.....	Free	Free	25 p.c.	—
93402	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:				
93402-1	<i>Other than the following</i> on and after January 1, 1986 on and after January 1, 1987	10.3 p.c. 10.3 p.c. 10.3 p.c.	13.4 p.c. 13.1 p.c. 12.8 p.c.	25 p.c. 25 p.c. 25 p.c.	8.5 p.c. 8.5 p.c. 8.5 p.c.
93402-5	<i>Automatic dishwasher detergents</i> on and after January 1, 1986 on and after January 1, 1987	17.2 p.c. 17.1 p.c. 16.9 p.c.	20.3 p.c. 19.9 p.c. 19.4 p.c.	25 p.c. 25 p.c. 25 p.c.	13.5 p.c. 13 p.c. 12.5 p.c.

SCHEDULE I—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
	93902—Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylenes, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloride terephthalate and other polyvinyl derivatives, polyacrylic and polymethyl acrylic derivatives, coumarone-indene resins):				
	(a) Without admixture other than an agent necessary to prevent caking, including scrap and waste; aqueous emulsions, aqueous dispersions or aqueous solutions, without other admixture:				
93902-3	Polyethylene type	10.2 p.c.	10.2 p.c.	20 p.c.	6.5 p.c.
	on and after January 1, 1986	10.1 p.c.	10.1 p.c.	20 p.c.	6.5 p.c.
	on and after January 1, 1987	10 p.c.	10 p.c.	20 p.c.	6.5 p.c.
	(c) Moulding compositions, n.o.p., including scrap or waste, whether or not completely formulated; such compositions in the form of not fully cured preforms for compression moulding:				
93902-42	Polyethylene type	11.5 p.c.	11.5 p.c.	25 p.c.	7.5 p.c.
	on and after January 1, 1986	11.3 p.c.	11.3 p.c.	25 p.c.	7.5 p.c.
	on and after January 1, 1987	11.1 p.c.	11.1 p.c.	25 p.c.	7 p.c.
	(f) Foamed and expanded, in logs, sheets, blocks, boards, flakes, granules, powder, shreds, scrap or waste:				
93902-77	Polyethylene type	14.3 p.c.	14.3 p.c.	25 p.c.	9.5 p.c.
	on and after January 1, 1986	14.1 p.c.	14.1 p.c.	25 p.c.	9 p.c.
	on and after January 1, 1987	13.9 p.c.	13.9 p.c.	25 p.c.	9 p.c.
	(g) Plates, sheets, film, sheeting, strip; lay-flat or other tubing, blocks, bars, rods, sticks, non-textile monofilament and other profile shapes imported in lengths, all produced in uniform cross-section:				
93902-82	Polyethylene type	14.6 p.c.	14.6 p.c.	25 p.c.	9.5 p.c.
	on and after January 1, 1986	14.1 p.c.	14.1 p.c.	25 p.c.	9 p.c.
	on and after January 1, 1987	13.6 p.c.	13.6 p.c.	25 p.c.	9 p.c.

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SCHEDULE I—Concluded

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
93907—Articles of materials of the kinds described in headings 93901 to 93906 inclusive, n.o.p.:					
93907-1	Other than the following	14.6 p.c.	14.6 p.c.	30 p.c.	9.5 p.c.
	on and after January 1, 1986	14.1 p.c.	14.1 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1987	13.6 p.c.	13.6 p.c.	30 p.c.	9 p.c.
93907-11	<i>Bottles, with or without caps</i>	14.7 p.c.	14.7 p.c.	30 p.c.	9.5 p.c.
	on and after January 1, 1986	14.2 p.c.	14.2 p.c.	30 p.c.	9 p.c.
	on and after January 1, 1987	13.7 p.c.	13.7 p.c.	30 p.c.	9 p.c.
93907-12	<i>Bottle caps</i>	14.8 p.c.	14.8 p.c.	30 p.c.	9.5 p.c.
	on and after January 1, 1986	14.3 p.c.	14.3 p.c.	30 p.c.	9.5 p.c.
	on and after January 1, 1987	13.8 p.c.	13.8 p.c.	30 p.c.	9 p.c.
93907-13	<i>Tableware, not including tumblers or disposable goods</i>	15.3 p.c.	15.3 p.c.	30 p.c.	10 p.c.
	on and after January 1, 1986	14.7 p.c.	14.7 p.c.	30 p.c.	9.5 p.c.
	on and after January 1, 1987	14.2 p.c.	14.2 p.c.	30 p.c.	9 p.c.

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SCHEDULE II

(*Subsection 13(7)*)

Tariff Item	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
44062-1	Hinges entitled to entry under tariff items 35200-1, 35400-1 and 36215-1; Furniture entitled to entry under tariff items 35400-1, 44603-1, 61800-1 and 93907-1; Castings entitled to entry under tariff items 35400-1 and 39000-1; Forgings entitled to entry under tariff item 39200-1; Sealed-beam lamps entitled to entry under tariff items 44504-1, 44504-2, 44504-3, 44504-4, and 44504-5; Microphones entitled to entry under tariff item 44536-1; Magnesium castings entitled to entry under tariff item 71100-1; <i>Mirrors, optically worked, entitled to entry under tariff item 32305-1;</i> <i>Glassware, optically worked, entitled to entry under tariff item 32648-1;</i> Goods except parts, entitled to entry under tariff items 44028-1, 44300-1, 44300-2, 44514-1, 44538-3, 44538-4 and 44540-1; Goods entitled to entry under tariff items 31200-1, 36800-1, 41417-1, 41417-2, 41505-1, 41505-2, 41505-3, 42400-1, 42405-1, 42700-1, 42701-1, 43005-1, 43300-1, 44053-1, 44057-1, 44059-1, 44500-1, 44502-1, 44512-1, 44516-1, 44524-1, 44524-7, 44524-8, 44524-9, 44524-10, 44524-11, 44526-1, 44532-1, 44533-1, 44533-8, 46200-1, 47100-1, 61815-1 and 61815-5; <i>Non-electric parts of water closets.</i> All the foregoing when for use in the manufacture, repair, maintenance, rebuilding, modification or conversion of the goods enumerated in tariff item 44060-1	Free	Free	27.5 p.c. Free

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SCHEDULE III

(*Subsection 13(8)*)

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
Feeds, n.o.p., for animals and poultry, and ingredients for use therein, n.o.p.:					
6931-1	Cattle food containing molasses	5 p.c.	10 p.c.	20 p.c.	—
6931-2	Cattle food containing molasses, not containing dairy products	4 p.c.	4 p.c.	20 p.c.	—
7855-1	<i>Foliage of Asparagus setaceus, fresh, cut.....</i>	Free	Free	40 p.c.	—
9911-1	<i>Tropical fruit, including mango, papaya and pineapple, dehydrated, whether or not containing added sugar or other sweetening matter, n.o.p.....</i>	15 p.c.	15 p.c.	35 p.c.	Free
16901-1	<i>Micro-forms of goods enumerated in tariff items 16900-1, 17000-1, 17100-1, 17200-1, 17205-1, 17210-1, 17305-1, 17310-1, 17315-1, 17320-1, 17325-1, 17330-1, 18200-2, 18205-1, 18305-1, 18310-1, 18400-1 and 18405-1</i>	Free	Free	25 p.c.	Free
17315-1	All books for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns, under such regulations as the Minister may prescribe	Free	Free	Free	Free
18102-1	<i>Computer generated mailing lists excluding gummed or other ready-to-use labels</i>	Free	Free	35 p.c.	Free
19510-1	<i>Wallpaper and other wallcovering sample books.....</i>	Free	Free	35 p.c.	Free
Paper and paperboards of all kinds, n.o.p.:					
19700-7	<i>Linerboard</i>	10.3 p.c. on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	10.3 p.c. 9 p.c. 7.7 p.c. 6.5 p.c.	25 p.c. 25 p.c. 25 p.c. 25 p.c.	6.5 p.c. 6 p.c. 5 p.c. 4 p.c.

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SCHEDULE III—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
19700-8	<i>Solid bleached boxboard, coated or uncoated, not cut to size or shape, having a thickness of not less than 0.009 inch</i>	10.3 p.c. on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	10.3 p.c. 9 p.c. 7.7 p.c. 6.5 p.c.	25 p.c. 25 p.c. 25 p.c. 25 p.c.	6.5 p.c. 6 p.c. 5 p.c. 4 p.c.
19755-1	<i>Paper or fibreboard, decorated or not, not including glassine, for use only in the manufacture of goods described in headings 93901 to 93905</i>	Free	Free	25 p.c.	Free
41040-1	<i>Safety goggles and safety spectacles designed for eye protection of workers employed in hazardous work; parts thereof, including lenses and frames; plastic or glass shapes for lenses thereof</i>	Free	Free	Free	Free
41305-1	<i>Machinery and apparatus (not including hand looms, parts thereof, and goods enumerated in tariff item 42700-6) for preparing, manufacturing, testing or finishing yarns, cordage, and fabrics made from textile fibres or from paper, imported for use exclusively by manufacturers and scholastic or charitable institutions in such processes only; parts of the foregoing</i>	Free	Free	10 p.c.	Free
	<i>Machinery for use exclusively in the tanning or embossing of leather; parts of the foregoing</i> :				
42000-1	<i>Other than the following</i>	Free	Free	10 p.c.	Free
42000-2	<i>Hide mixing machinery; soak drums and tanks; tanning and re-tanning drums and vessels; dry milling machinery; spraying machinery; spray control and exhaust equipment; parts of the foregoing</i>	2.5 p.c. on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	11.4 p.c. 10.7 p.c. 9.9 p.c. 9.2 p.c.	35 p.c. 35 p.c. 35 p.c. 35 p.c.	2.5 p.c. 2.5 p.c. 2.5 p.c. 2.5 p.c.

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SCHEDULE III—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
42100-1	Blungers, pugging machines, wet or dry pans, clay distin-te-grators, ball mills, pull-downs, batting-out machines; complete parts of the foregoing; the foregoing when imported by manufacturers of clay products for use exclusively in the manufacture of clay products, in their own factories, under regulations prescribed by the Minister	Free on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	6.3 p.c. 6 p.c. 5.8 p.c. 5.5 p.c.	10 p.c. 10 p.c. 10 p.c. 10 p.c.	Free Free Free Free
42600-1	Ozone generators or ozone airifiers <i>having a capacity of 11.34 kilograms or less per day</i> ; parts thereof	Free	5 p.c.	10 p.c.	Free
43150-1	Geophysical precision instruments and equipment; parts, attachments, tripods, base plates and fitted cases for the foregoing.....	Free	Free	20 p.c.	Free
43155-1	Photogrammetric and remote-sensing instruments and equipment, <i>including plotting equipment; accessories for use with the foregoing</i> ; parts and fitted cases for the foregoing	Free	Free	20 p.c.	Free
43705-1	<i>Parts for signal systems by which railroads govern or control the movement and route of rail vehicles, warn of the approach of rail vehicles, detect dangerous conditions on or near the track or on rail vehicles, or determine the identity of passing rail vehicles:</i> <i>Other than the following</i>	Free	Free	30 p.c.	Free

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SCHEDULE III—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
43705-2	<i>Apparatus housings; Batteries; Bolts, nuts and screws; Bootleg pedestals; Electronic carrier systems; Flashing light crossarms; Foundations; Fuses; Insulated switch rods; Number plates; Pole line type lightning arresters; Power service entrance equipment; Power transformers; Semaphore train order signals; Signal bridges, cantilevers and appurtenances; Signal lamp bulbs; Signal masts, ladders, mast bases, pinnacles and clamps; Signs; Wire connectors; Wooden gate arms; Parts of the foregoing.....</i>	12.9 p.c. 12 p.c. 11.1 p.c. 10.2 p.c.	12.9 p.c. 12 p.c. 11.1 p.c. 10.2 p.c.	30 p.c. 30 p.c. 30 p.c. 30 p.c.	8.5 p.c. 8 p.c. 7 p.c. 6.5 p.c.
	<i>on and after January 1, 1985</i>				
	<i>on and after January 1, 1986</i>				
	<i>on and after January 1, 1987</i>				
44028-1	Chronometers and compasses, and parts thereof, including cards therefor, for aircraft or for the goods enumerated in tariff items 44000-1 to 44009-1 inclusive.....	Free	Free	Free	Free
44315-1	Hydrostatically-operated controls, and parts <i>thereof</i> , for use in the manufacture of gas water heaters	Free Free Free Free	1.9 p.c. 1.3 p.c. 0.6 p.c. Free	30 p.c. 30 p.c. 30 p.c. 30 p.c.	Free Free Free Free
	<i>on and after January 1, 1985</i>				
	<i>on and after January 1, 1986</i>				
	<i>on and after January 1, 1987</i>				

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SCHEDULE III—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
44320-1	Gas control devices, n.o.p., <i>not including automatic pilots, thermostatic controls, thermostatically-operated controls, gas control valves up to and including 19 mm internal pipe size, and pilot safety devices whether separate or in combination with the aforementioned gas control valves; the foregoing for use on, or for the manufacture or repair of, or for conversion to, gas-fired apparatus for cooking, or for heating buildings, or for heating water or for refrigeration; including such devices when for use in the gas line between such apparatus and the meter, or in the gas line between such apparatus and the consumer's gas storage device; parts of the foregoing</i>	Free on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	1.9 p.c. 1.3 p.c. 0.6 p.c. Free	30 p.c. 30 p.c. 30 p.c. 30 p.c.	Free Free Free Free
	<i>.....</i>				
44530-1	Electric transformers, rectifiers, cableconnecting devices, trailing cable extensions with couplers moulded on, junction boxes, and complete parts of the foregoing; <i>the foregoing when flameproof and for use in mines in which inflammable gases exist.....</i>	Free on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	6.6 p.c. 4.4 p.c. 2.2 p.c. Free	37.5 p.c. 37.5 p.c. 37.5 p.c. 37.5 p.c.	Free Free Free Free

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SCHEDULE III—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
44599-1	<i>Machinery and apparatus; accessories, attachments, control equipment and tools for use therewith; parts of all the foregoing; the foregoing not to include laser equipment, water or waste treatment equipment, reverse osmosis equipment for the demineralization or deionization of water, laminar flow clean air work stations, fume hoods, clean rooms, wet processing benches or stations for use in clean rooms, high efficiency particulate air filter modules, laminar flow modules, electronic work tables, passthrough chambers for clean rooms, room pressurization or air flow monitors, acrylic storage boxes, and parts thereof; all the foregoing for use directly in the design, development, testing or manufacture of semiconductor devices.....</i>		Free	Free	30 p.c. Free
44600-1	<i>Electroshockers for fish population sampling.....</i>		Free	Free	30 p.c. Free
44725-1	<i>Well points, well screens and well strainers; parts of the foregoing.....</i>		10 p.c.	12.9 p.c.	35 p.c. 8.5 p.c.
	<i>on and after January 1, 1985</i>		10 p.c.	12 p.c.	35 p.c. 8 p.c.
	<i>on and after January 1, 1986</i>		10 p.c.	11.1 p.c.	35 p.c. 7 p.c.
	<i>on and after January 1, 1987</i>		10 p.c.	10.2 p.c.	35 p.c. 6.5 p.c.
44726-1	<i>Pitless well heads and parts thereof.....</i>	Free	6.3 p.c.	12.5 p.c.	Free
	<i>on and after January 1, 1985</i>	Free	6 p.c.	12.5 p.c.	Free
	<i>on and after January 1, 1986</i>	Free	5.8 p.c.	12.5 p.c.	Free
	<i>on and after January 1, 1987</i>	Free	5.5 p.c.	12.5 p.c.	Free

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SCHEDULE III—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
46245-1	<i>Motion picture cameras, video cameras, cameras specifically designed for use on animation stands; View-finders for use with the foregoing cameras; Camera blimps; Dollies or other mobile mounting units for the foregoing cameras; Booms, without wiring, for use with microphones; Slide, film or video tape editing equipment, namely: editing machines, splicers, synchronizers, viewers, rewinds or combinations thereof; Optical sound equipment; Digital or analog mixing consoles incorporating microprocessor or micro-computer control systems; tape recorders including video tape recorders; Parts of the foregoing; All the foregoing for use in the commercial production of motion pictures, animated films or multi-image slide or movie shows, with or without sound</i>		Free	Free	30 p.c. Free
<i>The following for use in connection with oil or natural gas wells for installation between the wellhead assembly or surface oil pumping unit and the field marketing valve:</i>					
49201-1	<i>Chokes, beans and flow controllers; separators and treaters, oil, gas or water; parts of the foregoing</i>	5 p.c. on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	8 p.c. 5 p.c. 7.2 p.c. 6.8 p.c.	20 p.c. 20 p.c. 20 p.c. 20 p.c.	5 p.c. 5 p.c. 5 p.c. 4.5 p.c.
49202-1	<i>Bolted steel tanks, chemical injection pumps; parts of the foregoing</i>	Free	Free	Free	Free
51105-1	<i>Cricket bats, balls, gloves and leg guards</i>	Free on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	14.6 p.c. 13.5 p.c. 12.4 p.c. 11.3 p.c.	35 p.c. 35 p.c. 35 p.c. 35 p.c.	Free Free Free Free

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SCHEDULE III—Continued

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
51145-1	<i>Scuba diving equipment, namely: regulators for use with diving tanks, parts thereof; hoses, fittings and valves for use with regulators; mechanical pressure, temperature and depth guages and combinations thereof; fittings and valves for scuba diving tanks and parts thereof; underwater compasses.....</i>		Free	Free	35 p.c. Free
65804-1	<i>Filmed or video taped television commercials and radio commercials recorded on magnetic tape manufactured from synthetic resins or cellulose plastics imported for reference purposes only under such conditions as the Minister may prescribe by regulations.....</i>		Free	Free	30 p.c. Free
65810-1	<i>Magnetic recording tape, unrecorded, n.o.p., manufactured from synthetic resins or cellulose plastics</i>		5 p.c.	8 p.c.	25 p.c. 5 p.c.
	<i>on and after January 1, 1985</i>	5.1 p.c.	7.7 p.c.	25 p.c.	5 p.c.
	<i>on and after January 1, 1986</i>	5.1 p.c.	7.3 p.c.	25 p.c.	4.5 p.c.
	<i>on and after January 1, 1987</i>	5.1 p.c.	6.9 p.c.	25 p.c.	4.5 p.c.
	<i>Sound recordings, n.o.p.. on any medium, not including audio-visual recordings:</i>				
65812-1	<i>Other than the following</i>	Free	Free	25 p.c.	Free
65812-2	<i>Of a musical nature, including recordings of operas, operettas, musical comedies and other recordings having a significant musical content; recordings of music hall and cabaret numbers, whether musical or not, including monologues and soliloquies and other recordings of a similar entertainment character</i>	14.6 p.c.	14.6 p.c.	25 p.c.	9.5 p.c.
	<i>on and after January 1, 1985</i>	13.5 p.c.	13.5 p.c.	25 p.c.	9 p.c.
	<i>on and after January 1, 1986</i>	12.4 p.c.	12.4 p.c.	25 p.c.	8 p.c.
	<i>on and after January 1, 1987</i>	11.3 p.c.	11.3 p.c.	25 p.c.	7.5 p.c.

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SCHEDULE III—*Continued*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
65812-3	<i>Phonograph records which otherwise would be classified under tariff item 65812-2</i>	14.6 p.c. on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	14.6 p.c. 16.3 p.c. 15 p.c. 13.7 p.c.	30 p.c. 30 p.c. 30 p.c. 30 p.c.	9.5 p.c. 10.5 p.c. 10 p.c. 9 p.c.
65812-4	<i>Of an advertising character</i>	14.6 p.c. on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	14.6 p.c. 13.5 p.c. 12.4 p.c. 11.3 p.c.	25 p.c. 25 p.c. 25 p.c. 25 p.c.	9.5 p.c. 9 p.c. 8 p.c. 7.5 p.c.
65813-1	<i>Audio-visual recordings on magnetic tape, n.o.p., manufactured from synthetic resins or cellulose plastics</i>	14.6 p.c. on and after January 1, 1985 on and after January 1, 1986 on and after January 1, 1987	14.6 p.c. 13.5 p.c. 12.4 p.c. 11.3 p.c.	25 p.c. 25 p.c. 25 p.c. 25 p.c.	9.5 p.c. 9 p.c. 8 p.c. 7.5 p.c.
65815-1	Motion picture films, negative or positive, with or without sound; still picture films, negative or positive; video tape recordings; all the foregoing being news features or recordings of current events	Free	Free	Free	Free
69005-1	Casual donations sent by persons abroad to friends in Canada, or brought into Canada personally by non-residents as gifts to friends, and not being advertising matter, tobacco or alcoholic beverages, when the value thereof does not exceed <i>forty</i> dollars in any one case, under such regulations as may be prescribed by the Minister	Free	Free	Free	Free
	<p>Notwithstanding the provisions of this Act, or any other Act, the value for duty as otherwise determined under the <i>Customs Act</i> in the case of any casual donation described in this item which, but for the fact that the value thereof in any one case exceeds <i>forty</i> dollars, would have been entitled to entry under this item, shall be reduced by <i>forty</i> dollars.</p>				
69625-1	Sound recordings, tape recorders and phonographs for bona fide libraries, and being the property of the organized authorities of such libraries and not the property of individuals or business concerns; under such regulations as the Minister may prescribe	Free	Free	Free	Free

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SCHEDULE III—*Concluded*

Tariff Item		British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff
70300-1	<i>Vehicles and equipment imported by international bridge authorities for use exclusively in the maintenance and operation of international bridges and their approaches.....</i>	Free	Free	Free	Free