

Ottawa, May 4, 1998

SUBJECT

TARIFF RATE QUOTAS

This Memorandum provides a general overview of tariff rate quotas and the legislation that applies to them. It also outlines departmental guidelines for the administration of tariff rate quotas.

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Legislation

The following sections of the legislation are relevant to tariff rate quotas:

Customs Tariff

10. (1) Subject to subsection (2), the classification of imported goods under a tariff item shall, unless otherwise provided, be determined in accordance with the General Rules for the Interpretation of the Harmonized System and the Canadian Rules set out in the schedule.

(2) Goods shall not be classified under a tariff item that contains the phrase “within access commitment” unless the goods are imported under the authority of a permit issued under section 8.3 of the *Export and Import Permits Act* and in compliance with the conditions of the permit.

Export and Import Permits Act

8. (1.1) Notwithstanding subsection (1), the Minister may, by order, issue generally to all residents of Canada a general permit to import any goods included on the Import Control List that are specified in the permit, subject to such terms and conditions as are described in the permit.

8.3 (1) Notwithstanding subsection 8(1), where goods have been included on the Import Control List for the purpose of implementing an intergovernmental arrangement or commitment and the Minister has determined an import access quantity for the goods pursuant to subsection 6.2(1), the Minister shall issue a permit to import those goods to any resident of Canada who has an import allocation for the goods and applies for the permit, subject only to compliance with and the application of such regulations made pursuant to section 12 as it is reasonably necessary to comply with or apply in order to achieve that purpose.

(2) Notwithstanding subsection 8(1), where goods have been included on the Import Control List for the purpose of implementing an intergovernmental arrangement or commitment and the Minister has determined an import access quantity for the goods pursuant to subsection 6.2(1), but has not issued import allocations for the goods, the Minister shall

(a) if in the opinion of the Minister the import access quantity has not been exceeded, issue a permit to import those goods to any resident of Canada who applies for the permit, or

(b) issue generally to all residents of Canada a general permit to import those goods,

subject only to compliance with and the application of such regulations made pursuant to section 12 as it is reasonably necessary to comply with or apply in order to achieve that purpose.

(3) Notwithstanding subsection 8(1) and subsections (1) and (2) of this section, where goods have been included on the Import Control List and the Minister has determined an import access quantity for the goods pursuant to subsection 6.2(1), the Minister may issue

(a) a permit to import those goods in a supplemental quantity to any resident of Canada who applies for the permit, or

(b) generally to all residents of Canada a general permit to import those goods in a supplemental quantity,

subject to such terms and conditions as are described in the permit or in the regulations.

GUIDELINES AND GENERAL INFORMATION

GENERAL AND LEGISLATIVE OVERVIEW

1. As a signatory to the World Trade Organization (WTO) Agreement, Canada has committed to a six-step reduction schedule of Most-Favoured-Nation Tariff rates for agricultural products. The first reduction occurred in 1995, and subsequent annual reductions will take place in each of the following years until the reductions are complete.

2. With the implementation of the WTO Agreement on Agriculture, measures such as import prohibitions and quantitative restrictions on certain agricultural products were replaced by tariff rate quotas (TRQs).

3. Agricultural products included on the Import Control List (ICL) established under the *Export and Import Permits Act* (EIPA) are grouped into 22 product categories, each with an established quota. Under

the TRQ system, approximately 280 within access commitment and over access commitment tariff items were created and included in the List of Tariff Provisions set out in the schedule to the *Customs Tariff* to classify these agricultural products. Imports within the quota amount are subject to the low rates of duty of the within access commitment tariff items and imports over the quota amount are classified under the higher rated over access commitment tariff items. You will find a consolidated listing of the agricultural goods subject to TRQs in the Appendix to this Memorandum.

4. Subsection 10(1) of the *Customs Tariff* grants the legal authority for the classification of goods in the List of Tariff Provisions set out in the schedule in accordance with the General Rules for the Interpretation of the Harmonized System and the Canadian Rules.

5. Subsection 10(2) of the *Customs Tariff* provides that where the goods are imported under the authority of a permit issued under section 8.3 of EIPA, and in compliance with the conditions of the permit, the goods may be classified under a within access commitment tariff item.

6. The Minister of Foreign Affairs is responsible for allocating quotas for the TRQ goods. Control over imports of within access TRQ products will be exercised in one of two ways: through permits obtained from the Department of Foreign Affairs and International Trade (DFAIT) based on prior quota allocations to importers or on applications received, or on a first-come, first-served basis administered by Revenue Canada.

7. The TRQ goods may be imported under the authority of either a specific permit or a general import permit (GIP) issued by DFAIT. For purposes of subsection 10(2) of the *Customs Tariff*, a specific permit or a GIP issued under section 8.3 of EIPA is necessary for any agricultural TRQ goods to be classified under a within access commitment tariff item. The GIP No. 100, Eligible Agricultural Products issued under authority of subsection 8(1.1), is available to all importers of TRQ goods and the goods are classified as over access commitment.

8. The specific import permit is not required by Revenue Canada to release TRQ goods. Importers should refer to the D19 Memoranda series for information regarding the requirement for other types of permits in relation to these goods from other government departments.

9. Importers should take note that the United States Tariff or Mexico Tariff rates of duty are not applicable to all TRQ goods. The Most-Favoured-Nation Tariff treatment is applied to certain over access TRQ goods originating in the United States and to certain within access and over access TRQ goods originating in Mexico. The List of Tariff Provisions set out in the schedule to the *Customs Tariff* indicates which tariff treatment is applicable.

OBTAINING AN IMPORT PERMIT FOR TRQ GOODS

10. For all agricultural TRQ categories except margarine, wheat, barley, wheat products, and barley products, importers (except travellers importing the goods for personal use) are required to obtain a quota allocation from DFAIT and to request, **prior to importation**, that DFAIT issue permits, under subsection 8.3 (1), for individual shipments against this quota allocation. That is, importers who have received a prior allocation of the available quota from DFAIT must obtain an import permit which will allow them, subject to the permit's conditions being met, to classify their product under a tariff item which is subject to the low, within access commitment rate of duty.

11. Where there is **no prior allocation** of quota to importers for a product category and the quota has not been exceeded, subsection 8.3(2) of EIPA provides that the Minister of Foreign Affairs shall:

(a) issue permits where an application has been received on a first-come, first-served basis, until the quota has been filled (i.e., margarine); or

(b) issue a GIP in other cases (i.e., wheat, barley, wheat products, and barley products) which will apply to all importations until the quota has been filled.

12. Subsection 8.3(3) of EIPA allows the Minister of Foreign Affairs to:

(a) issue supplemental permits to any applicant (without regard to the established quota); and

(b) issue a GIP to import supplemental quantities under the within access commitment tariff items. For example, GIPs issued for travellers importing TRQ goods for personal use are supplemental permits.

13. The ICL will be amended to reflect changes in the descriptions of goods and in the wording of tariff items subject to agricultural TRQs. Revenue Canada will inform its clients when these changes are implemented and will provide further administrative guidelines, if required, at that time. For more information about the agricultural products included on the ICL, please contact:

Food and Chemical Products Unit
Nomenclature and Tariff Treatment Policy Division
Revenue Canada
Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Telephone: (613) 954-6949
Fax: (613) 954-9646

14. For more information on quota allocation and obtaining a permit for the TRQ goods, please contact:

Export and Import Controls Bureau
Department of Foreign Affairs and International Trade
P.O. Box 481, Station A
Ottawa ON K1N 9K6

Telephone: (613) 995-8104
Fax: (613) 996-0612

FIRST-COME, FIRST-SERVED QUOTA ADMINISTRATION

15. Of the 22 product categories created for TRQs, some of these categories (wheat, barley, wheat products, barley products, dry whey, heavy cream, and butter) did not become subject to TRQs until August 1, 1995. Accordingly, the within access and over access commitment tariff items relating to these product categories were implemented on that date. The subsequent quota periods and annual duty rate reductions will in the future occur on August 1.

16. The four categories of wheat, barley, wheat products, and barley products, referred to as “first-come, first-served TRQs,” are not subject to prior quota allocation or specific import permits. Quota control is based on GIP No. 20, which allows entry of these first-come, first-served TRQ goods under the within access commitment tariff items until the quota has been filled. Revenue Canada counts importations of these goods at the time of final accounting. Therefore, any shipment of goods in a first-come, first-served product category that is released and accounted for, under subsection 32(1), (3), or (5) of the *Customs Act*, on or before the day on which the quota is filled will be classified as within access commitment.

17. More information on first-come, first-served TRQs and the administration of paragraph 8.3(2)(b) of EIPA is provided in Memorandum D10-18-6, *First-Come, First-Served Agricultural Tariff Rate Quotas*.

ADMINISTRATIVE GUIDELINES

Inspection and Release

18. While DFAIT requests that importers obtain permits prior to release, the availability of specific TRQ import permits is not a condition of release at Revenue Canada. Customs inspectors will release any shipment of TRQ goods, even in the absence of an import permit. However, if no permit has been obtained by the date of final accounting under subsection 32(1), (3), or (5) of the *Customs Act*, the goods imported without a permit will be classified under the over access commitment tariff item.

19. Although an import permit is not required by Revenue Canada to obtain release, the customs inspector may question the importer about agricultural goods which are on ICL and, where irregularities are noted, the inspector will refer the transaction to Trade Administration Services for review following final accounting. The worklist in Revenue Canada's newly implemented automated commercial release system, i.e. the Accelerated Commercial Release Operations Support System (ACROSS), is used to make these referrals to the commodity specialist. Where there is any uncertainty regarding the nature or quantity of the TRQ goods, clarification will be obtained from the importer before the goods are released, and samples may be taken for laboratory analysis.

20. The customs inspector will ensure, to the extent possible, that the descriptions provided by importers for agricultural products which are on ICL, or which may be covered by ICL, are appropriate for tariff classification purposes.

Accounting (Final) – Non First-Come, First-Served TRQ Goods

21. To be entitled to the within access commitment rates of duty, at the time of final accounting under subsection 32(1), (3), or (5) of the *Customs Act*, importers are required to quote the specific import permit number in Field 26 "Special Authority" on Form B3, *Canada Customs Coding Form*, for manual entries, or input the permit number in the special authority field of the KI30 CADEX record.

22. Where an import permit issued under section 8.3 of EIPA is not obtained, goods will be deemed imported under the authority of GIP No. 100, will be classified under the appropriate over access commitment tariff item, and will be subject to the high, over access commitment rate of customs duty.

23. Where an importer has neglected to obtain an import permit for the TRQ goods and the goods were assessed the rate of duty applicable to classification under the over access commitment tariff item, **importers should be made aware that DFAIT does not generally issue permits for TRQ goods after importation and final accounting have occurred.**

24. Importers should quote in the description field of Form B3 or in the KI60 CADEX record the number of any tariff classification, origin, or valuation ruling obtained on TRQ products under the National Customs Ruling (NCR) Program. This will assist Revenue Canada to assess duty properly.

25. The conditions, including the 30 day time limit, of the import permit must be met in order to claim the within access commitment tariff item. The critical date for purposes of verifying the 30 day time limit is the date of release of the goods by Revenue Canada.

26. Refer to Memorandum D10-18-6 for accounting procedures for first-come, first-served TRQ goods.

Warehousing

27. Products subject to TRQs may be stored in a bonded warehouse in the same manner as other goods. However, except for TRQ beef and veal (see paragraph 28), before TRQ products are put into a bonded warehouse, importers should request and obtain from DFAIT a specific import permit for the goods. The validity of the permit, as far as the time limit of the permit is concerned, will be assessed against the date of the Type 10 warehouse transaction. This warehouse transaction requires importers to complete the tariff classification field. If a specific import permit has not been obtained from DFAIT or is no longer valid, the over access commitment tariff item for the goods is to be used when completing the Type 10 warehouse transaction.

28. Beef and veal originating in a NAFTA country are not subject to TRQs or import permit requirements. Beef and veal from a non-NAFTA country (TRQ beef and veal) may be placed in a bonded warehouse without an import permit under the *Exemption Regulations (Beef and Veal Imports)* made under EIPA. However, an import permit must be obtained before these goods are taken out of the bonded warehouse in order for them to be classified under a within access tariff item.

29. Memorandum D10-18-5, *Customs Bonded Warehouses – TRQ Agricultural Goods*, provides more information on the warehousing of TRQ goods.

Proper Documentation

30. The same information is to appear on both the import permit and the customs transaction documents or CADEX record. For example, there is to be no discrepancy between the net weight or quantity amount on the permit and what is declared on the customs invoice. The word “net” for customs classification purposes means excluding only such packing materials or packing containers that are clearly suitable for repetitive use and that are not classified with the goods. Any weight or quantity imported in excess of what is authorized by the permit will be assessed at the applicable over access commitment rate of duty.

31. Product substitution is not acceptable. Where products described in the customs documents or records do not match some or all of the goods listed on the import permit, those goods not listed on the permit are to be classified under an over access commitment tariff item.

32. A new automated system called EXCAPS (Foreign Affairs/Customs Automated Permit System) allows for the transmission of permit information directly from DFAIT to Revenue Canada. Where this system is available, it is not necessary for importers to submit a hard copy of the permit. Importers who deal with non-terminal offices, or other offices where EXCAPS has not yet been implemented, are still required to present hard copy permits to Revenue Canada. The DFAIT issues a transaction record to the importer or broker to serve as a receipt that the permit was issued.

Monitoring and Verification

33. Revenue Canada coordinates monitoring and verification activities with DFAIT to ensure that TRQ products are being classified properly. Reviews based on selective targeting and referrals from DFAIT are conducted and, where non-compliance is discovered, tariff classification is adjusted or the matter is referred for further audit or investigation, which could result in sanctions or penalties. This focus on enforcement activity for TRQ products is necessary to afford domestic producers the intended level of protection of the quotas.

Rulings

34. The product descriptions on ICL are interpreted in accordance with tariff classification policy. Therefore, importers are encouraged to obtain NCR on the tariff classification of their goods to confirm whether they are goods described on ICL. This will facilitate the acquisition of permits from DFAIT and the classification of the goods at time of final accounting.

35. Importers are also encouraged to obtain NCR to assist DFAIT and Revenue Canada with effective and accurate quota administration. Rulings ensure that quota allocations and counts are accurate and that quota is being distributed in an equitable manner. Disputes and appeals are also reduced, and importers are provided with more certainty regarding the importation of TRQ goods on ICL and other agricultural products.

General TRQ Information

36. For more information on the administration of TRQs, please contact:

Interdepartmental Programs, Section B
Admissibility Programs Division
Customs and Trade Administration Branch
Revenue Canada
Connaught Building
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Telephone: (613) 954-6027

Fax: (613) 952-1698

APPENDIX

CONSOLIDATED LISTING OF THE AGRICULTURAL GOODS SUBJECT TO TRQS

BROILER HATCHING CHICKS AND EGGS

94. Live broilers for domestic production, being fowls of the species *Gallus domesticus*, and weighing not more than 185 g, of tariff item No. 0105.11.21.

[over access commitment, tariff item No. 0105.11.22]

95. Hatching eggs, for broilers, of fowls of the species *Gallus domesticus*, of tariff item No. 0407.00.11.

[over access commitment, tariff item No. 0407.00.12]

CHICKEN: LIVE, MEAT AND PRODUCTS

96. Live fowls of the species *Gallus domesticus* (other than those for breeding purposes and other than started pullets and spent fowls), weighing more than 185 g, of tariff item No. 0105.92.91 or 0105.93.91.

[over access commitment, tariff item No. 0105.92.92 or 0105.93.92]

97. Meat and edible offal of fowls of the species *Gallus domesticus*, fresh, chilled or frozen, not cut in pieces (other than spent fowls), of tariff item No. 0207.11.91 or 0207.12.91.

[over access commitment, tariff item No. 0207.11.92 or 0207.12.92]

98. Cuts of meat and edible offal, including livers, of fowls of the species *Gallus domesticus*, fresh, chilled or frozen (other than spent fowls), of tariff item No. 0207.13.91, 0207.14.21, or 0207.14.91.

[over access commitment, tariff item No. 0207.13.92 (bone in), 0207.13.93 (boneless), 0207.14.22, 0207.14.92 (bone in), or 0207.14.93 (boneless)]

99. Fat of fowls (not rendered or otherwise extracted) of the species *Gallus domesticus*, fresh, chilled, frozen, salted, in brine, dried or smoked, of tariff item No. 0209.00.21.

[over access commitment, tariff item No. 0209.00.22]

100. Meat of fowls of the species *Gallus domesticus*, salted, in brine, dried or smoked, of tariff item No. 0210.90.11.
[over access commitment, tariff item No. 0210.90.12 (bone in) or 0210.90.13 (boneless)]
101. Sausages and similar products, made from meat, meat offal, or blood of fowls of the species *Gallus domesticus* and food preparations based on those products (other than in cans or glass jars or made from spent fowls), of tariff item No. 1601.00.21.
[over access commitment, tariff item No. 1601.00.22]
102. Prepared or preserved liver paste, made from fowls of the species *Gallus domesticus* (other than in cans or glass jars), of tariff item No. 1602.20.21.
[over access commitment, tariff item No. 1602.20.22]
103. Prepared meals, made from fowls of the species *Gallus domesticus* (other than specially defined mixtures and meals made from spent fowls), of tariff item No. 1602.32.12.
[over access commitment, tariff item No. 1602.32.13 (bone in) or 1602.32.14 (boneless)]
104. Prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* (other than prepared meals, fowls of the species *Gallus domesticus* in cans or glass jars, specially defined mixtures and products made from spent fowls), of tariff item No. 1602.32.93.
[over access commitment, tariff item No. 1602.32.94 (bone in) or 1602.32.95 (boneless)]

TURKEY: LIVE, MEAT AND PRODUCTS

105. Live turkeys, weighing more than 185 g, of tariff item No. 0105.99.11.
[over access commitment, tariff item No. 0105.99.12]
106. Meat and edible offal of turkeys, fresh, chilled or frozen, not cut in pieces, of tariff item No. 0207.24.11, 0207.24.91, 0207.25.11, or 0207.25.91.
[over access commitment, tariff item No. 0207.24.12, 0207.24.92, 0207.25.12, or 0207.25.92]
107. Cuts of meat and edible offal, including livers, of turkeys, fresh, chilled or frozen, of tariff item No. 0207.26.10, 0207.27.11, or 0207.27.91.
[over access commitment, tariff item No. 0207.26.20 (bone in), 0207.26.30 (boneless), 0207.27.12, 0207.27.92 (bone in), or 0207.27.93 (boneless)]
108. Turkey fat (not rendered or otherwise extracted), fresh, chilled or frozen, salted, in brine, dried or smoked, of tariff item No. 0209.00.23.
[over access commitment, tariff item No. 0209.00.24]
109. Meat of turkeys, salted, in brine, dried or smoked, of tariff item No. 0210.90.14.
[over access commitment, tariff item No. 0210.90.15 (bone in) or 0210.90.16 (boneless)]
110. Sausages and similar products, made from meat, meat offal or blood of turkeys and food preparations based on those products (other than in cans or glass jars), of tariff item No. 1601.00.31.
[over access commitment, tariff item No. 1601.00.32]
111. Prepared or preserved liver paste, made from turkeys (other than in cans or glass jars), of tariff item No. 1602.20.31.
[over access commitment, tariff item No. 1602.20.32]

112. Prepared meals, made from turkeys (other than specially defined mixtures), of tariff item No. 1602.31.12.
[over access commitment, tariff item No. 1602.31.13 (bone in) or 1602.31.14 (boneless)]
113. Prepared or preserved meat or meat offal of turkeys (other than prepared meals and specially defined mixtures and other than in cans or glass jars), of tariff item No. 1602.31.93.
[over access commitment, tariff item No. 1602.31.94 (bone in) or 1602.31.95 (boneless)]

BEEF AND VEAL

114. Carcasses and half-carcasses of bovine animals, fresh, chilled or frozen, that do not originate in Chile or a NAFTA country, of tariff item No. 0201.10.10 or 0202.10.10.
[over access commitment, tariff item No. 0201.10.20 or 0202.10.20]
115. Cuts of meat of bovine animals, fresh, chilled or frozen, with bone in, that do not originate in Chile or a NAFTA country, of tariff item No. 0201.20.10 or 0202.20.10.
[over access commitment, tariff item No. 0201.20.20 or 0202.20.20]
116. Boneless meat of bovine animals, fresh, chilled or frozen, that does not originate in Chile or a NAFTA country, of tariff item No. 0201.30.10 or 0202.30.10.
[over access commitment, tariff item No. 0201.30.20 or 0202.30.20]

MILK AND CREAM

117. Milk and cream, neither concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 6 per cent, of tariff item No. 0401.10.10 or 0401.20.10.
[over access commitment, tariff item No. 0401.10.20 or 0401.20.20]
- 117.1 Cream, neither concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6 per cent, of tariff item No. 0401.30.10.
[over access commitment, tariff item No. 0401.30.20]

Concentrated or Condensed Milk and Cream

118. Milk and cream, containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 per cent, of tariff item No. 0402.10.10.
[over access commitment, tariff item No. 0402.10.200]
119. Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 per cent, not containing added sugar or other sweetening matter, of tariff item No. 0402.21.11 or 0402.21.21.
[over access commitment, tariff item No. 0402.21.12 or 0402.21.22]
120. Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 per cent, containing added sugar or other sweetening matter, of tariff item No. 0402.29.11 or 0402.29.21.
[over access commitment, tariff item No. 0402.29.12 or 0402.29.22]
122. Milk and cream, not in powder, granules or other solid forms, concentrated (whether or not containing added sugar or other sweetening matter) or not concentrated (containing added sugar or other sweetening matter), of tariff item No. 0402.91.10 or 0402.99.10.
[over access commitment, tariff item No. 0402.91.20 or 0402.99.20]

BUTTERMILK

123. Powdered buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa, of tariff item No. 0403.90.11.
[over access commitment, tariff item No. 0403.90.12]
124. Buttermilk (other than powdered buttermilk), curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa, of tariff item No. 0403.90.91.
[over access commitment, tariff item No. 0403.90.92]

DAIRY BLENDS

Other Products of Milk Constituents

125. Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included, of tariff item No. 0404.90.10.
[over access commitment, tariff item No. 0404.90.20]
- 125.1 Powdered whey, whether or not containing added sugar or other sweetening matter, of tariff item No. 0404.10.21.
[over access commitment, tariff item No. 0404.10.22]

Other Dairy Products

126. Mixes and doughs, for the preparation of bread, pastry, cakes, biscuits and other bakers' wares of heading No. 19.05, containing more than 25 per cent by weight of butterfat and not put up for retail sale, of tariff item No. 1901.20.11 or 1901.20.21.
[over access commitment, tariff item No. 1901.20.12 or 1901.20.22]
127. Milk, cream or butter substitutes containing 50 per cent or more by weight of dairy content, not elsewhere specified or included, of tariff item No. 2106.90.31.
[over access commitment, tariff item No. 2106.90.32]
128. Food preparations of goods of heading Nos. 04.01 to 04.04 (other than ice cream mixes or ice milk mixes), containing more than 10 per cent but less than 50 per cent on a dry weight basis of milk solids, not in retail packaging, of tariff item No. 1901.90.33.
[over access commitment, tariff item No. 1901.90.34]
- 128.1 Food preparations of goods of heading Nos. 04.01 to 04.04 (other than ice cream mixes or ice milk mixes), containing 50 per cent or more on a dry weight basis of milk solids, not in retail packaging, of tariff item No. 1901.90.53.
[over access commitment, tariff item No. 1901.90.54]
121. Preparations (other than preparations of tariff item No. 2106.90.31) containing more than 15 per cent by weight of milk fat, but less than 50 per cent by weight of dairy content, and suitable for use as butter substitutes, not elsewhere specified or included, of tariff item No. 2106.90.33.
[over access commitment, tariff item No. 2106.90.32 or 2106.90.34]

129. Food preparations, not elsewhere specified or included, containing 50 per cent or more by weight of dairy content, of tariff item No. 2106.90.93.
[over access commitment, tariff item No. 2106.90.94]
130. Non-alcoholic beverages containing milk (other than chocolate milk) and containing 50 per cent or more by weight of dairy content and not put up for retail sale, of tariff item No. 2202.90.42.
[over access commitment, tariff item No. 2202.90.43]
131. Complete feeds and feed supplements, including concentrates, containing 50 per cent or more by weight, in the dry state, of non-fat milk solids (other than preparations of tariff item No. 2309.10.00, 2309.90.10, or 2309.90.20), not elsewhere specified or included, of tariff item No. 2309.90.31.
[over access commitment, tariff item No. 2309.90.32]

ICE CREAM

132. Chocolate ice cream mix and ice milk mix, of tariff item No. 1806.20.21 or 1806.90.11.
[over access commitment, tariff item No. 1806.20.22 or 1806.90.12]
133. Ice cream mixes and ice milk mixes, being food preparations of goods of heading Nos. 04.01 to 04.04, containing more than 10 per cent but less than 50 per cent on a dry weight basis of milk solids, of tariff item No. 1901.90.31.
[over access commitment, tariff item No. 1901.90.32]
- 133.1 Ice cream mixes and ice milk mixes, being food preparations of goods of heading Nos. 04.01 to 04.04, containing 50 per cent or more on a dry weight basis of milk solids, of tariff item No. 1901.90.51.
[over access commitment, tariff item No. 1901.90.52]
134. Ice cream and other edible ice, whether or not containing cocoa, other than flavoured ice and ice sherbets, of tariff item No. 2105.00.91.
[over access commitment, tariff item No. 2105.00.92]

EGGS AND EGG PRODUCTS

135. Eggs of fowls of the species *Gallus domesticus*, in the shell, fresh, preserved or cooked (other than hatching eggs for broilers), of tariff item No. 0407.00.18.
[over access commitment, tariff item No. 0407.00.19]
136. Egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, of tariff item No. 0408.11.10 or 0408.19.10.
[over access commitment, tariff item No. 0408.11.20 or 0408.19.20]
137. Birds' eggs, not in the shell, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, of tariff item No. 0408.91.10 or 0408.99.10.
[over access commitment, tariff item No. 0408.91.20 or 0408.99.20]
138. Egg preparations, not elsewhere specified or included, of tariff item No. 2106.90.51.
[over access commitment, tariff item No. 2106.90.52]
139. Egg albumin, of tariff item No. 3502.11.10 or 3502.19.10.
[over access commitment, tariff item No. 3502.11.20 or 3502.19.20]

MARGARINE

140. Margarine (excluding liquid margarine) and substitutes for butter, of tariff item No. 1517.10.10 or 1517.90.21.

[over access commitment, tariff item No. 1517.10.20 or 1517.90.22]

CHEESES

141. Fresh (unripened or uncured) cheese, including whey cheese and curd, of tariff item No. 0406.10.10.

[over access commitment, tariff item No. 0406.10.20]

142. Cheddar cheese and Cheddar types of cheese, grated or powdered, of tariff item No. 0406.20.11.

[over access commitment, tariff item No. 0406.20.12]

143. Grated or powdered cheese of all kinds, other than Cheddar and Cheddar types, of tariff item No. 0406.20.91.

[over access commitment, tariff item No. 0406.20.92]

144. Processed cheese, not grated or powdered, of tariff item No. 0406.30.10.

[over access commitment, tariff item No. 0406.30.20]

145. Blue-veined cheese, of tariff item No. 0406.40.10.

[over access commitment, tariff item No. 0406.40.20]

146. Cheddar cheese and Cheddar types of cheese, of tariff item No. 0406.90.11.

[over access commitment, tariff item No. 0406.90.12]

147. Camembert cheese and Camembert types of cheese, of tariff item No. 0406.90.21.

[over access commitment, tariff item No. 0406.90.22]

148. Brie cheese and Brie types of cheese, of tariff item No. 0406.90.31.

[over access commitment, tariff item No. 0406.90.32]

149. Gouda cheese and Gouda types of cheese, of tariff item No. 0406.90.41.

[over access commitment, tariff item No. 0406.90.42]

150. Provolone cheese and Provolone types of cheese, of tariff item No. 0406.90.51.

[over access commitment, tariff item No. 0406.90.52]

151. Mozzarella cheese and Mozzarella types of cheese, of tariff item No. 0406.90.61.

[over access commitment, tariff item No. 0406.90.62]

152. Swiss/Emmental cheese and Swiss/Emmental types of cheese, of tariff item No. 0406.90.71.

[over access commitment, tariff item No. 0406.90.72]

153. Gruyère cheese and Gruyère types of cheese, of tariff item No. 0406.90.81.

[over access commitment, tariff item No. 0406.90.82]

154. Havarti cheese and Havarti types of cheese, of tariff item No. 0406.90.91.

[over access commitment, tariff item No. 0406.90.92]

155. Parmesan cheese and Parmesan types of cheese, of tariff item No. 0406.90.93.

[over access commitment, tariff item No. 0406.90.94]

156. Romano cheese and Romano types of cheese, of tariff item No. 0406.90.95.
[over access commitment, tariff item No. 0406.90.96]

157. All other cheeses, of tariff item No. 0406.90.98.
[over access commitment, tariff item No. 0406.90.99]

YOGURT

158. Yogurt, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa, of tariff item No. 403.10.10.
[over access commitment, tariff item No. 0403.10.20]

BUTTER AND OTHERS

159. Butter, of tariff item No. 0405.10.10.
[over access commitment, tariff item No. 0405.10.20]

159.1 Dairy spreads, of tariff item No. 0405.20.10.
[over access commitment, tariff item No. 0405.20.20]

160. Fats and oils derived from milk, other than butter and dairy spreads, of tariff item No. 0405.90.10.
[over access commitment, tariff item No. 0405.90.20]

WHEAT

161. Wheat and meslin, of tariff item No. 1001.10.10 or 1001.90.10.
[over access commitment, tariff item No. 1001.10.20 or 1001.90.20]

WHEAT PRODUCTS

162. Wheat or meslin flour, of tariff item No. 1101.00.10.
[over access commitment, tariff item No. 1101.00.20]

163. Wheat groats, meal and pellets, of tariff item No. 1103.11.10 or 1103.21.10.
[over access commitment, tariff item No. 1103.11.20 or 1103.21.20]

164. Wheat grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), of tariff item No. 1104.19.11 or 1104.29.11.
[over access commitment, tariff item No. 1104.19.12 or 1104.29.12]

165. Wheat germ, whole, rolled, flaked or ground, of tariff item No. 1104.30.11.
[over access commitment, tariff item No. 1104.30.12]

166. Wheat starch, of tariff item No. 1108.11.10.
[over access commitment, tariff item No. 1108.11.20]

167. Wheat gluten, whether or not dried, of tariff item No. 1109.00.10.
[over access commitment, tariff item No. 1109.00.20]

168. Mixes and doughs, for the preparation of bread, pastry, cakes, biscuits and other bakers' wares of heading No. 19.05, containing 25 per cent or more by weight of wheat, of tariff item No. 1901.20.13 or 1901.20.23.
[over access commitment, tariff item No. 1901.20.14, 1901.20.15 or 1901.20.24]

169. Uncooked pasta, containing 25 per cent or more by weight of wheat, not stuffed or otherwise prepared, containing eggs, of tariff item No. 1902.11.10.
[over access commitment, tariff item No. 1902.11.21 or 1902.11.29]
170. Uncooked pasta, containing flour and water only (where the flour content is 25 per cent or more by weight of wheat), of tariff item No. 1902.19.21.
[over access commitment, tariff item No. 1902.19.22 or 1902.19.23]
171. Uncooked pasta, containing 25 per cent or more by weight of wheat, not stuffed or otherwise prepared, of tariff item No. 1902.19.11 or 1902.19.91
[over access commitment, tariff item No. 1902.19.12, 1902.19.92 or 1902.19.93]
172. Cooked or pre-cooked pasta, containing 25 per cent or more by weight of wheat, not stuffed and without meat, of tariff item No. 1902.30.11 or 1902.30.20.
[over access commitment, tariff item No. 1902.30.12, 1902.30.31 or 1902.30.39]
173. Prepared foods, containing 25 per cent or more by weight of wheat, obtained by the swelling or roasting of cereals or cereal products, of tariff item No. 1904.10.10.
[over access commitment, tariff item No. 1904.10.21 or 1904.10.29]
- 173.1 Prepared foods, containing 25 per cent or more by weight of wheat, obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, of tariff item No. 1904.20.10 or 1904.20.61.
[over access commitment, tariff item No. 1904.20.21, 1904.20.29 or 1904.20.62]
174. Cereals, containing 25 per cent or more by weight of wheat, in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included, of tariff item No. 1904.90.10, 1904.90.21 or 1904.90.61.
[over access commitment, tariff item No. 1904.90.29 or 1904.90.62]
175. Crispbread, containing 25 per cent or more by weight of wheat, of tariff item No. 1905.10.10, 1905.10.40 or 1905.10.71
[over access commitment, tariff item No. 1905.10.21, 1905.10.29, 1905.10.51, 1905.10.59 or 1905.10.72]
176. Sweet biscuits, waffles and wafers, containing 25 per cent or more by weight of wheat, of tariff item No. 1905.30.21 or 1905.30.91.
[over access commitment, tariff item No. 1905.30.22, 1905.30.23, 1905.30.92, or 1905.30.93]
177. Rusks, toasted bread and similar toasted products, containing 25 per cent or more by weight of wheat, of tariff item No. 1905.40.20 or 1905.40.50.
[over access commitment, tariff item No. 1905.40.31, 1905.40.39, 1905.40.61 or 1905.40.69]
178. Bread (other than bread leavened with yeast and unleavened bread for sacramental purposes), containing 25 per cent or more by weight of wheat, of tariff item No. 1905.90.31 or 1905.90.34.
[over access commitment, tariff item No. 1905.90.32, 1905.90.33 or 1905.90.35]
179. Biscuits, containing 25 per cent or more by weight of wheat, of tariff item No. 1905.90.41 or 1905.90.42.
[over access commitment, tariff item No. 1905.90.43, 1905.90.44 or 1905.90.45]
180. Pretzels, containing 25 per cent or more by weight of wheat, of tariff item No. 1905.90.61.
[over access commitment, tariff item No. 1905.90.62 or 1905.90.63]

181. Wheat bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of wheat, of tariff item No. 2302.30.10.
[over access commitment, tariff item No. 2302.30.20]

BARLEY

182. Barley, of tariff item No. 1003.00.11 or 1003.00.91.
[over access commitment, tariff item No. 1003.00.12 or 1003.00.92]

BARLEY PRODUCTS

183. Barley flour, of tariff item No. 1102.90.11.
[over access commitment, tariff item No. 1102.90.12]
184. Barley groats, meal and pellets, of tariff item No. 1103.19.11 or 1103.29.11.
[over access commitment, tariff item No. 1103.19.12 or 1103.29.12]
185. Barley grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), of tariff item No. 1104.11.10 or 1104.21.10.
[over access commitment, tariff item No. 1104.11.20 or 1104.21.20]
186. Malt, whether or not roasted, of tariff item No. 1107.10.11, 1107.10.91, 1107.20.11, or 1107.20.91.
[over access commitment, tariff item No. 1107.10.12, 1107.10.92, 1107.20.12, or 1107.20.92]
187. Barley starch, of tariff item No. 1108.19.11.
[over access commitment, tariff item No. 1108.19.12]
188. Malt extract, of tariff item No. 1901.90.11.
[over access commitment, tariff item No. 1901.90.12]
189. Prepared foods obtained by the swelling or roasting of barley, of tariff item No. 1904.10.30.
[over access commitment, tariff item No. 1904.10.41 or 1904.10.49]
- 189.1 Prepared foods, of barley, obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, of tariff item No. 1904.20.30 or 1904.20.63.
[over access commitment, tariff item No. 1904.20.41, 1904.20.49 or 1904.20.64]
190. Barley cereals, in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included, of tariff item No. 1904.90.30 or 1904.90.63.
[over access commitment, tariff item No. 1904.90.40 or 1904.90.64]
191. Barley bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of barley, of tariff item No. 2302.40.11.
[over access commitment, tariff item No. 2302.40.12]

GOODS CLASSIFIED UNDER HEADING NO. 98.04 OR 98.26 OF THE LIST OF TARIFF PROVISIONS SET OUT IN THE SCHEDULE TO THE *CUSTOMS TARIFF*

192. Goods of heading No. 98.04 or 98.26 and that are otherwise classifiable under a tariff item referred to in any of items 94 to 191 of this List.

CUT ROSES AND ROSE BUDS

193. (1) In this item, “imported from Israel or another CIFTA beneficiary” has the meaning assigned by *Regulations Defining Certain Expressions for the Purposes of the Customs Tariff*.

(2) Cut roses and rose buds, fresh, suitable for bouquets or for ornamental purposes, that are imported from Israel or another CIFTA beneficiary and of tariff item No. 0603.10.11 or of heading No. 98.04 or 98.26 of the List of Tariff Provisions set out in the schedule to the *Customs Tariff*.

[over access commitment, tariff item No. 0603.10.19]

REFERENCES

ISSUING OFFICE –

Customs and Trade Administration Branch
Admissibility Programs Division

LEGISLATIVE REFERENCES –

Customs Act
Customs Tariff
Export and Import Permits Act
Exemption Regulations (Beef and Veal Imports)

HEADQUARTERS FILE –

4572-5

SUPERSEDED MEMORANDA “D” –

D10-18-1, December 10, 1996

OTHER REFERENCES –

D10-18-4, D10-18-5, D1018-6, D10-18-7, D10-18-8, D10-18-9, D19-10-2

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY MINISTER OF NATIONAL REVENUE.